

GOVERNMENT IN HAWAII

A HANDBOOK OF
FINANCIAL STATISTICS

1963

TENTH EDITION

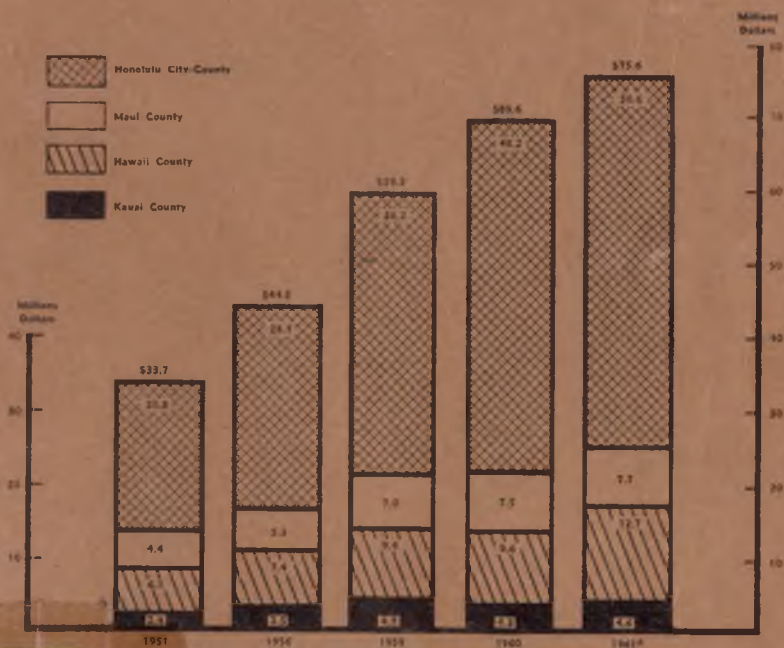
STATE OF HAWAII
DEPARTMENT OF

ECONOMIC DEVELOPMENT

1124 Miller Street

Honolulu 13, Hawaii

TRENDS IN COUNTY GOVERNMENT EXPENDITURES Selected Calendar Years



Base Year 1962

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1963

X FOUNDATION OF HAWAII
HONOLULU, HAWAII

TAX FOUNDATION OF HAWAII

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TAX FOUNDATION OF HAWAII

The Tax Foundation of Hawaii is a private non-profit, non-partisan organization. Its purpose is to foster and encourage efficiency and economy in government. It hopes to improve the economic status and standards of living of the citizens of the State of Hawaii by making unprejudiced, non-partisan surveys and studies pertaining to public administration and finance. Such information that it has compiled is made available to the public by the publication of pamphlets and periodicals, or through newspapers, radio and television.

It is the function of the Tax Foundation to study the many and complex problems that modern government presents, and act as liaison between the citizen and his government.

An Informed Public Makes for Good Government

FOREWORD

The Tax Foundation of Hawaii believes that an informed public makes for good government. To this end, it has compiled pertinent information on the Hawaiian economy and governmental finances from various public and private agencies.

The tenth edition of GOVERNMENT IN HAWAII, as in previous editions, is designed to answer basic questions posed by the citizens. The data presented in this Handbook of Financial Statistics have been divided into four categories: general economic statistics, information on where the state and county governments get their moneys, how they spend the taxpayers' dollars, and the public debt of each governmental unit. The highlights of each section are presented in narrative form.

Because of keen interest in the recently completed study on state-county relationships in Hawaii, more individual county statistics have been presented than in past editions. However, it is cautioned that comparisons with local jurisdictions in other states should be made with extreme care because of Hawaii's highly centralized government and tax structures.

Hawaii has only two basic levels of governments - the state and its four counties (one city-county). This is unlike other states where, in addition to these governmental units, there are many other local taxing units such as municipalities, school districts, townships, and various special purpose districts. In Hawaii, the state government collects over 95% of state-county taxes; in other states, the state and local governments each collect about 50%. There are certain governmental functions normally performed by local units in other states that are responsibilities of the state government in Hawaii - public schools, libraries, public welfare, health and hospitals, and others.

The continued cooperation of federal, state and county officials is gratefully acknowledged. Without their valuable aid, the compilation of much of the data presented could not have been accomplished. Of particular help were the State Directors of Taxation, Budget and Review, and Transportation; State Comptroller, the City and County of Honolulu Budget and Finance Directors; and Hawaii, Maui and Kauai counties' Auditors and Treasurers, and their staffs.

Nathan F. Banfield, President
Tax Foundation of Hawaii

GENERAL STATISTICAL INFORMATION

Hawaii has a diversified economy. Dependent primarily on the export activities of sugar and pineapple in the thirties, and military expenditures in the early forties, today the economy has a wider base. Tourism, manufacturing and agriculture are also very important. The four major export activities are sugar, pineapple, sales of goods and services to the Defense Department, and to visitors.

Tourism continues to show rapid growth. From only 60,000 overnight or longer visitors only ten years ago, some 370,000 visitors were recorded last year. Visitor expenditures rose from \$33 million in 1952 to \$155 million last year.

Sugar and pineapple. while not showing spectacular growth, continue to be basic to the Hawaiian economy. In 1962, the value of sugar and pineapple totalled about \$270 million, compared to \$230 million a decade ago. Last year's sugar production of 1.12 million tons was the second largest crop on record.

Military expenditures in 1962 dropped slightly from the previous year. However, the \$380 million defense spending continues to be the top mainland-dollar income producer for the State, and represents a 55% increase over 1952 expenditures. Combined defense and non-defense spending by the federal government in Hawaii totalled \$510 million during the past year. The military population in the State totalled nearly 60,000 in 1962 compared to 55,000 in 1952.

Diversified manufacturing has nearly doubled during the past decade. In 1962, the manufacturing tax base totalled \$160 million, compared to \$84 million in 1952. Locally manufactured export products include such items as garments, coffee, canned tuna, nuts, wallboard, scrap metal, etc.

Personal income ten years ago totalled \$864 million; in 1962 it was an estimated \$1,590 million. When compared to other states (latest year available is 1961), total personal income in Hawaii increased much more rapidly than for the nation as a whole. Its 1961 personal income of \$1,545 million represents a 6.9% increase over the previous year, while the average increase for the United States was 3.9%. Related to its population, Hawaii's per capita income amounted to \$2,407 in 1961 - an increase of 4.3% over the previous year and 51.5% over per capita income in 1951. For the nation as a whole, average per capita income in 1961 was \$2,263 - a 2.2% increase over the year before and a 37.2% increase from ten years ago. Hawaii ranked higher than 37 other states in per capita personal income in 1961.

Hawaii's population continues to grow. Ten years ago, there were slightly more than a half-million people residing in this State - 462,500 civilians and 55,000 military personnel. In mid-year 1962, the population count was almost 700,000 - civilians totalled 635,900, and military personnel 59,700. The 37.5% growth in civilian residents in the State has been almost exclusively in the City and County of Honolulu. Civilian population on Oahu in 1962 was 57% higher than for 1952, while in the neighbor counties there were considerable declines in the past decade - Maui 7.8%, Hawaii 11.2%, and Kauai 2.8% - although Kauai showed a slight increase over the 1961 count.

Other general statistics show continued rise in the Hawaiian economy. During the past 10 years, the civilian labor force rose 28.8% to 251,120. The number of employed rose 29.1% from 185,509 in 1952 to 239,537 in 1962. Unemployment was at 4.6% of the labor force last year - lower than the national average 5.8%.

In other areas, retail sales continue to increase - an estimated \$1 billion in 1962 or 5.8% more than the previous year. Wholesale sales of \$440 million were 7.6% more than for 1961. Estimated 1962 bank deposits of \$843 million was 4.6% more than for the previous year; but the value of construction continued to decline - down 3.0%.

TABLE I
GROWTH IN THE HAWAIIAN ECONOMY
Calendar Years: 1952, 1957, 1960-1962

Economic Indicators	Amounts					Percent Change 1962 from			
	1952	1957	1960	1961	1962	1952	1957	1960	1961
Total Population ^a	517,000	598,000	655,000	669,021	695,590	34.54	16.32	6.20	3.97
Civilian Labor Force ^b	194,906	207,564	246,544	252,572	251,120	28.84	20.98	1.86	- 0.57
Percent Unemployed ^b	4.8%	3.7%	3.1%	4.0%	4.6%	- 4.17	24.32	48.39	15.00
Civilian Employment ^b	185,509	199,831	238,980	242,398	239,537	29.12	19.87	0.23	- 1.18
Cost of Living ^c	142.9%	157.8%	168.0%	172.8%	175.7%	22.95	11.34	4.58	1.68
Motor Vehicle Registrations ^d	164,759	200,431	235,330	249,416	267,720	62.49	33.57	13.76	7.34
Number of Visitors ^e	60,539	168,829	296,517	319,807	362,145	511.18	119.16	24.78	15.83
<u>DOLLAR AMOUNTS IN MILLIONS, EXCEPT PER CAPITA</u>									
Visitor Expenditures	\$ 33	\$ 78	\$ 131	\$ 137	\$ 154	369.70	98.72	18.32	13.14
Military Expenditures ^f	245	308	373	402	380	55.10	23.38	1.88	- 5.47
Retail Sales Tax Base ^g	567	732	944	945	1,000	76.36	36.61	5.93	5.82
Wholesale Sales Tax Base ^g	285	320	406	409	440	54.39	37.50	8.37	7.58
Value of Sugar Crops	139	146	127	145	157	12.95	7.53	23.62	8.28
Value of Pineapple Products ^h	92	110	113	112	112	21.74	1.82	- 0.88	0.00
Diversified Manufacturing ^g	84	108	150	171	160	90.48	48.15	6.67	- 6.43
Value of Construction ^g	96	138	272	263	255	165.63	84.78	- 6.25	- 3.04
Bank Deposits ^d	395	510	743	806	843	113.42	65.29	13.46	4.59
Total Personal Income ^d	864	1,098	1,445	1,545	1,590	84.03	44.81	10.03	2.91
Per Capita Personal Income ^d	1,745	1,916	2,308	2,407	2,420	38.68	26.30	4.85	0.54
Per Capita Taxes ⁱ	167	185	239	260	267	59.88	44.32	11.72	2.69
Worth of 1943 Dollar ^j	70.0¢	63.4¢	59.5¢	57.9¢	56.9¢	- 18.72	- 10.25	- 4.37	- 1.73

a. Mid-year estimates of population, including military stationed on land and aboard ships.

b. Monthly average; 1962 data preliminary.

c. Honolulu Consumer's Price Index at December (revised); 1943 = 100%.

d. Estimated for 1962.

e. Overnight or longer visitors.

f. Mainland dollar income from Armed Forces.

g. General Excise Tax Base for February - January collections as follows: Retailing, Consumption, and exempt federal retail sales; wholesaling, compensating, and exempt federal wholesale sales; manufacturing, canning other than pineapple, and exempt federal manufacturing sales; contracting. 1962 data estimated from 10 months actual bases.

h. Export value of pineapple products; excludes local sales.

i. Fiscal year state and calendar year counties' collections (except 1962 city-county fiscal year).

j. As indicated by changes in Honolulu Consumer's price index.

SOURCE: State Departments of Planning and Research, Budget and Review, Labor and Industrial Relations, Treasury and Regulations, and Taxation; City and County Budget and Finance Directors; County Auditors and Treasurers; Honolulu Automobile Club; First National Bank of Hawaii; Bank of Hawaii; Office of Business Economics and Bureau of the Census, U. S. Department of Commerce.

TABLE 2
POPULATION TRENDS IN HAWAII
Mid-Year Estimates of Civilian Population^a

Year	Civilian Population ^a				Total	Annual Change	Military Population ^b	Total State Population
	City-County Honolulu	Maui County	Hawaii County	Kauai County				
1952	322,230	46,298	64,469	29,497	462,494	-2.0	55,000	517,000
1953	329,078	45,756	63,565	29,902	468,301	1.3	48,000	516,000
1954	335,029	45,561	63,833	29,968	474,391	1.3	38,000	512,000
1955	351,402	45,910	64,449	30,138	491,899	3.7	56,000	548,000
1956	373,491	45,436	63,955	29,318	512,200	4.1	58,000	570,000
1957	400,500	44,289	63,998	29,509	538,296	5.1	60,000	598,000
1958	425,521	43,801	62,411	28,715	560,448	4.1	55,000	615,000
1959	445,972	43,798	61,903	28,832	580,505	3.6	56,000	637,000
1960	461,737	44,030	60,776	28,481	595,024	2.5	60,000	655,000
1961	481,653	42,778	59,833	28,409	612,673	3.0	60,000	673,000
1962	507,320	42,685	57,222	28,661	635,888	3.8	59,700 ^c	695,600

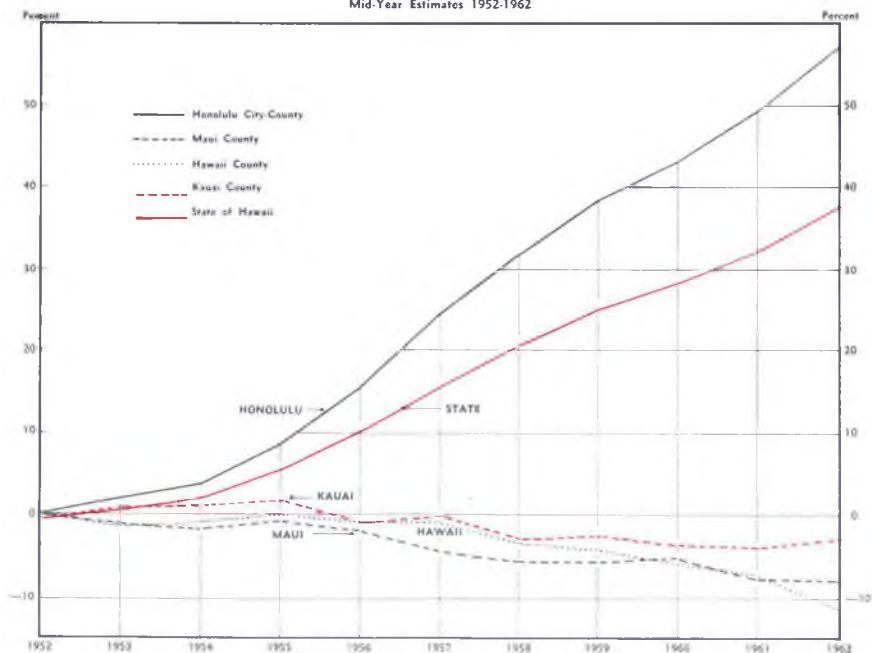
a. Revised estimates.

b. As estimated by the U. S. Bureau of the Census; includes crews of ships in Hawaii ports.

c. As estimated by Department of Planning and Research, State of Hawaii.

SOURCE: Departments of Health and Planning and Research, State of Hawaii.

CHART I
TRENDS IN CIVILIAN POPULATION
State of Hawaii and Counties
Mid-Year Estimates 1952-1962



SOURCE: Table 2

TABLE 3
SOURCES OF PERSONAL INCOME
Hawaii (Selected Years): 49-State Average (1951 and 1961)
(Amount in Millions)

Income Sources	State of Hawaii							49-State Average ^a		
	1951		1960		1961		% Change 1961 From 1951	% of Total		% Change 1961 From 1951
	Amount	% of Total	Amount	% of Total	Amount	% of Total		1951	1961	
Wages and Salaries										
Farms	\$ 70	8.8	\$ 75	5.2	\$ 79	5.1	12.9	1.2	0.7	2.7
Mining	1	0.1	1	0.1	1	0.1	0.0	1.4	0.9	4.0
Contract Construction	33	4.2	103	7.1	104	6.7	215.2	3.9	3.8	61.4
Wholesale & Retail Trade	81	10.2	166	11.5	172	11.1	112.3	11.9	12.1	66.1
Manufacturing	58	7.3	98	6.8	113	7.3	94.8	23.0	21.2	50.0
Finance, Insurance & Real Estate	13	1.6	36	2.5	42	2.7	223.1	2.5	3.2	111.0
Transportation	26	3.3	44	3.0	44	2.9	69.2	4.4	3.5	28.0
Communication & Utilities	13	1.6	26	1.8	29	1.9	123.1	1.8	2.0	80.9
Services										
Hotels & Other Lodging	5	0.6	16	1.1	16	1.1	220.0	0.4	0.4	55.4
Personal & Household Services	11	1.4	18	1.2	19	1.2	72.7	1.9	1.6	40.2
Business and Repair	4	0.5	14	1.0	18	1.2	350.0	0.8	1.3	179.8
Amusement and Recreation	5	0.6	8	0.5	9	0.6	80.0	0.5	0.5	64.1
Prof., Social & Rel. Services	18	2.3	46	3.2	50	3.2	177.8	2.3	3.4	135.4
Government										
Federal, Civilian	104	13.1	141	9.7	148	9.6	42.3	3.4	3.3	58.9
Federal, Military	99	12.4	195	13.5	200	12.9	102.0	2.6	2.0	21.2
State and Local	55	6.9	108	7.4	115	7.4	109.1	4.5	6.6	140.4
Other Industries	2	0.3	3	0.2	3	0.2	50.0	0.1	0.2	77.5
Total Wages and Salaries	\$599	75.2	\$1,095	75.8	\$1,162	75.2	94.0	66.6	66.7	63.3
Other Labor Income	\$ 17	2.2	\$ 40	2.8	\$ 42	2.7	147.1	1.9	2.7	136.9
Proprietors Income										
Farm	9	1.1	11	0.7	11	0.7	22.2	6.3	3.2	- 18.6
Non-Farm	68	8.5	112	7.7	121	7.8	77.9	9.8	8.4	39.7
Property Income	83	10.4	154	10.7	165	10.7	98.8	11.8	13.2	82.7
Transfer Payments	34	4.3	65	4.5	77	5.0	126.5	4.9	8.1	166.1
Sub-Total	\$810	101.7	\$1,477	102.2	\$1,578	102.1	94.8	101.3	102.3	64.5
Less: Pers. Contrib. for Soc. Ins.	14	1.7	32	2.2	33	2.1	135.7	1.3	2.3	185.8
Total Personal Income	\$796	100.0	\$1,445	100.0	\$1,545	100.0	94.1	100.0	100.0	62.9

Note: Detail may not add to total because of rounding.

a. Excludes data for Alaska.

SOURCE: Personal Income by States since 1929, A Supplement to the Survey of Current Business, 1956, and Survey of Current Business, August 1962, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

TABLE 4
PER CAPITA PERSONAL INCOME
By States—Selected Years^a

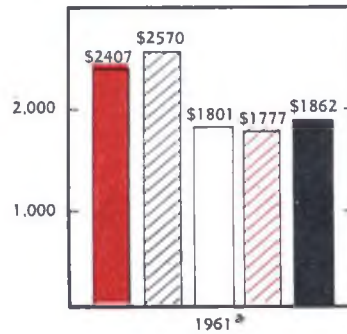
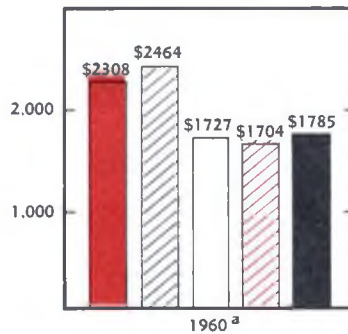
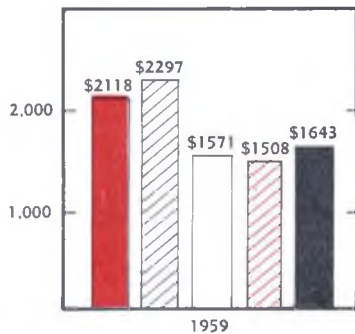
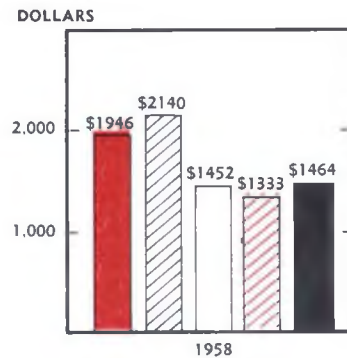
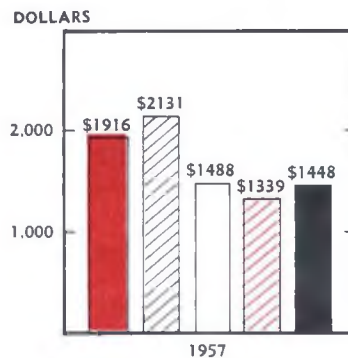
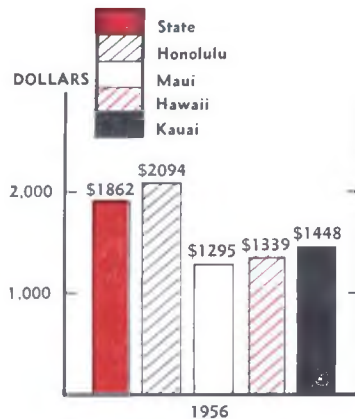
State	1951		1956		1960		1961		Percent Change 1961 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1951	1960
HAWAII	\$1,589	23	\$1,862	23	\$2,308	14	\$2,407	13	51.5	4.3
U. S. Average	1,649 ^b	--	1,975 ^b	--	2,215	--	2,263	--	37.2	2.2
Alabama	986	49	1,258	48	1,461	48	1,492	48	51.3	2.1
Alaska	2,629	1	2,491	4	2,768	6	2,692	8	2.4	- 2.7
Arizona	1,561	25	1,816	25	2,024	28	2,074	29	32.9	2.5
Arkansas	905	50	1,136	50	1,337	50	1,446	49	59.8	8.2
California	2,037	6	2,424	7	2,721	7	2,780	6	36.5	2.2
Colorado	1,720	20	1,851	24	2,296	16	2,421	12	40.8	5.4
Connecticut	2,200	4	2,716	2	2,845	3	2,895	4	31.6	1.8
Delaware	2,285	3	2,980	1	2,996	2	3,013	2	31.9	0.6
Florida	1,375	36	1,771	27	1,966	31	1,965	32	42.9	- 0.1
Georgia	1,141	44	1,402	43	1,610	43	1,649	42	44.5	2.4
Idaho	1,446	33	1,654	32	1,762	40	1,807	40	25.0	2.6
Illinois	2,035	7	2,440	5	2,624	9	2,672	9	31.3	1.8
Indiana	1,695	22	1,985	17	2,181	22	2,213	22	30.6	1.5
Iowa	1,554	27	1,682	31	2,017	29	2,124	28	36.7	5.3
Kansas	1,515	29	1,725	30	2,057	27	2,139	26	41.2	4.0
Kentucky	1,121	45	1,385	44	1,532	47	1,625	45	45.0	6.1
Louisiana	1,173	43	1,461	41	1,602	44	1,626	44	38.6	1.5
Maine	1,300	39	1,644	36	1,869	35	1,843	38	41.8	- 1.4
Maryland	1,767	17	2,103	13	2,389	11	2,472	11	39.9	3.5
Massachusetts	1,845	13	2,228	11	2,504	10	2,598	10	40.8	3.8
Michigan	1,865	12	2,229	10	2,313	13	2,270	18	21.7	- 1.9
Minnesota	1,533	28	1,769	28	2,066	26	2,149	25	40.2	4.0
Mississippi	793	51	989	51	1,169	51	1,229	51	55.0	5.1
Missouri	1,562	24	1,904	21	2,196	20	2,254	20	44.3	2.6
Montana	1,771	16	1,902	22	2,009	30	1,963	33	10.8	- 2.3
Nebraska	1,556	26	1,650	33	2,137	24	2,168	24	39.3	1.5
Nevada	2,183	5	2,420	8	2,826	4	3,003	3	37.6	6.3
New Hampshire	1,470	30	1,774	26	2,079	25	2,130	27	44.9	2.5
New Jersey	2,000	9	2,429	6	2,651	8	2,714	7	35.7	2.4
New Mexico	1,290	40	1,527	39	1,807	39	1,808	39	40.2	0.1
New York	2,002	8	2,420	9	2,780	5	2,848	5	42.3	2.4
North Carolina	1,115	46	1,348	47	1,563	45	1,642	43	47.3	5.1
North Dakota	1,322	38	1,458	42	1,744	41	1,562	47	18.2	-10.4
Ohio	1,867	11	2,183	12	2,331	12	2,330	15	24.8	- 0.1
Oklahoma	1,283	41	1,595	38	1,841	38	1,889	36	47.2	2.6
Oregon	1,757	18	1,969	18	2,235	19	2,273	16	29.4	1.7
Pennsylvania	1,734	19	2,065	14	2,249	18	2,261	19	30.4	0.5
Rhode Island	1,815	15	1,989	16	2,186	21	2,250	21	24.0	2.9
South Carolina	1,046	48	1,182	49	1,378	49	1,433	50	37.0	4.0
South Dakota	1,416	34	1,356	45	1,853	36	1,875	37	32.4	1.2
Tennessee	1,080	47	1,351	46	1,536	46	1,605	46	48.6	4.5
Texas	1,453	32	1,732	29	1,920	33	1,993	30	37.2	3.8
Utah	1,458	31	1,645	35	1,921	32	1,989	31	36.4	3.5
Vermont	1,328	37	1,612	37	1,872	34	1,899	35	43.0	1.4
Virginia	1,393	35	1,647	34	1,853	37	1,908	34	37.0	3.0
Washington	1,816	14	2,046	15	2,305	15	2,381	14	31.1	3.3
West Virginia	1,221	42	1,521	40	1,667	42	1,690	41	38.4	1.4
Wisconsin	1,697	21	1,908	20	2,156	23	2,194	23	29.3	1.8
Wyoming	1,884	10	1,913	19	2,295	17	2,272	17	20.6	- 1.0
Dist. Columbia	2,344	2	2,644	3	3,008	1	3,124	1	33.3	3.9

a. Data for years prior to 1961, as revised by U. S. Department of Commerce. Ranking includes 50 states and District of Columbia.

b. Excludes Hawaii and Alaska.

SOURCE: Survey of Current Business, August 1962, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

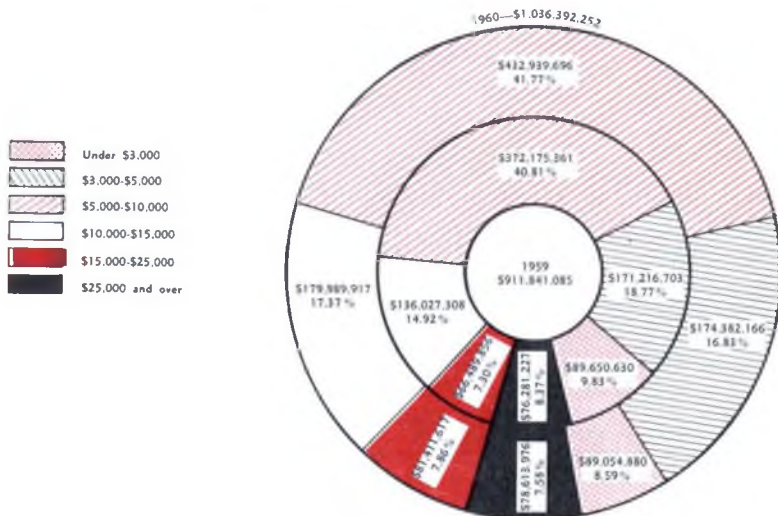
CHART 2
PER CAPITA INCOME OF COUNTIES
State of Hawaii and Counties: 1956-1961



a. County per capita data for 1960 estimated by First National Bank of Hawaii; 1961 based on 1960 ratio.
SOURCE: "The State of Hawaii's Finances," Department of Budget and Review, State of Hawaii, September 1960; "Survey of Current Business," U. S. Department of Commerce, August 1962; Research Department, First National Bank of Hawaii.

CHART 3
CHANGES IN CROSS PERSONAL INCOME DISTRIBUTION

State of Hawaii—By Income Brackets
1959 and 1960 Adjusted Gross Income

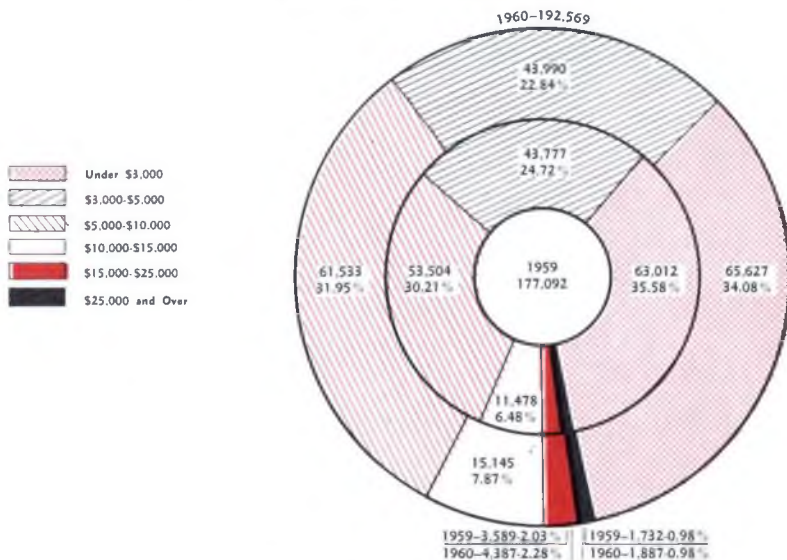


a. Resident Individual Income Tax Returns only.

SOURCE: Hawaii Income Patterns—Individuals, 1959 and 1960 issues, Department of Taxation, State of Hawaii.

CHART 4
COMPARISON OF INDIVIDUAL INCOME TAX RETURNS FILED

State of Hawaii—By Income Brackets
1959 and 1960 Resident Individual Income Tax Returns



SOURCE: Hawaii Income Patterns—Individuals, 1959 and 1960 issues, Department of Taxation, State of Hawaii.

TABLE 5
EMPLOYMENT IN HAWAII
Employment in Selected Industries
Selected Years as at December 15

Type of Employment	Number Employed					% of Total Employed				
	1952	1957	1960	1961	1962 ^a	1952	1957	1960	1961	1962 ^a
GOVERNMENT										
State	8,776	11,646	14,953	15,386	16,041	4.73	5.77	6.21	6.48	6.74
County	6,759	7,279	7,863	8,132	8,446	3.65	3.60	3.26	3.42	3.55
Sub-Total Local Governments	15,535	18,925	22,816	23,518	24,487	8.38	9.37	9.47	9.90	10.29
Federal - Air Force	2,296	3,351	3,645	3,463	3,524	1.24	1.66	1.51	1.46	1.48
- Army	5,138	5,883	6,649	6,658	6,528	2.77	2.91	2.76	2.80	2.75
- Navy	14,605	12,402	12,875	12,242	12,066	7.87	6.14	5.35	5.16	5.07
- Other	2,734	2,560	3,497	3,300	3,350	1.47	1.27	1.45	1.39	1.41
Sub-Total Federal Government	24,773	24,196	26,666	25,663	25,468	13.35	11.98	11.07	10.81	10.71
Sub-Total Government	40,308	43,121	49,482	49,181	49,955	21.73	21.35	20.54	20.71	21.00
PRIVATE INDUSTRY										
Agriculture - Sugar ^b	13,547	8,905	7,855	7,555	7,380	7.30	4.41	3.26	3.18	3.10
- Pineapple ^b	5,103	3,905	3,919	3,554	3,843	2.75	1.93	1.63	1.50	1.62
- Other	9,651	12,700	10,939	9,226	13,160	5.20	6.29	4.54	3.88	5.53
Food Processing	17,118	15,446	14,904	14,257	13,878	9.23	7.65	6.19	6.00	5.84
Textile and Apparel Mfg.	912	1,656	2,376	2,535	2,436	0.49	0.82	0.99	1.07	1.02
Printing and Publishing	1,508	1,664	2,175	2,295	2,304	0.81	0.82	0.90	0.97	0.97
Other Manufacturing	3,089	3,637	4,343	4,341	4,203	1.67	1.80	1.80	1.83	1.77
Transport., Comm., and Utilities	10,881	12,185	14,849	14,992	14,804	5.87	6.03	6.16	6.31	6.22
Wholesale Trade	(31,745)	10,749	11,763	12,290	12,137	(17.11)	5.32	4.88	5.18	5.10
Retail Trade	()	27,358	33,548	34,442	32,561	()	13.54	13.93	14.50	13.69
Contract Construction	10,683	11,341	18,116	15,642	15,527	5.76	5.61	7.52	6.59	6.53
Hotel Services	(17,966)	3,509	4,614	4,710	5,025	(9.69)	1.74	1.91	1.98	2.11
Other Services	()	19,155	24,785	25,381	25,015	()	9.48	10.29	10.69	10.52
Self-Employed & Domestic	19,060	21,175	27,869	26,833	25,103	10.27	10.48	11.57	11.30	10.56
Finance, Ins. & Real Estate	3,938	5,512	9,366	10,243	10,514	2.12	2.73	3.89	4.31	4.42
Sub-Total Private Industry	145,201	158,897	191,421	188,296	187,890	78.27	78.65	79.46	79.29	79.00
Total Number Employed	185,509	202,018	240,903	237,477	237,845	100.00%	100.00%	100.00%	100.00%	100.00%
Unemployed as % of Civ. Labor Force	4.8	3.6	3.1	4.6	4.6	--	--	--	--	--

a. November 15, 1962 preliminary data. Includes 600 in labor dispute involving food processing industry.

b. Sugar mill and pineapple cannery workers included in food processing; details not available.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

WHERE GOVERNMENT GETS ITS MONEY

HAWAII'S TAX STRUCTURE

Tax administration is almost completely the responsibility of the state government in Hawaii. The counties set real property (within statutory limits) and fuel tax rates, but the State administers the law. Motor vehicle weight and public utility franchise taxes are imposed by state legislation, but tax administration and collection are county functions. County legislative bodies set the rates on certain local licenses and permit fees, but in all other areas, taxes are imposed, collected, and otherwise administered by the State, which collects 96% of all state and county taxes, including licenses.

Earmarking of tax receipts is not as prevalent as in other states. Only 15% of the total \$175.6 million state and county taxes collected during the past year, excluding \$5.1 million of unemployment compensation collections, was earmarked for special purposes. These included, in addition to certain minor license fees, public utilities franchise and motor vehicle weight taxes for county highway purposes, fuel taxes for airport or state and county highway purposes, and a special levy on real property for urban renewal.

Sales and income taxes are most prevalent in Hawaii, accounting for 77.9% of total state and county taxes. The broad-based general excise tax imposed on gross income at all levels of business activities produces 37.6% of total tax receipts. Other sales taxes are imposed on specific items - fuel, public utilities, liquor, tobacco and insurance - and account for 18.4% of tax revenues. Another 21.9% is raised from state individual and corporate income taxes, which are patterned after the federal law. The property tax, limited to land and improvements, accounts for 17.5%.

The tax burden in Hawaii is relatively high. Fiscal 1962 Hawaii collections amounted to \$267 per resident, compared to an average \$230 for the nation, and higher than all but four other states. Related to per capita personal income, they represented 11.1% of income, ranking higher than all but 11 states. The U. S. average was 10.2%.

STATE OF HAWAII

State revenues amounted to \$204.8 million in fiscal 1962. Nearly 78% of this amount went into the general fund to support public education (including public libraries and the University), public health and welfare, hospitals and institutions, and other general expenditures. The remaining portion went into special funds for such purposes as airports, highways, and harbor operations.

Tax receipts amounted to \$118.2 million, or 57.7% of state revenues. The state's share of the general excise (gross income) taxes totalled \$47.2 million, accounting for 40.0% of total state taxes. Excise taxes on specific commodities amounted to \$26.0 million (22.0%), and individual and corporate income taxes totalled \$37.7 million (31.9%). The remaining \$7.3 million, 6.1% of state tax receipts, came from inheritance and estate taxes, unemployment compensation collections, and various licenses, fees, and permits.

Federal aid grants of \$53.5 million - 26.1% of state receipts - were received in fiscal 1962. The largest grant was for the Hawaii National Guard, totalling \$18.2 million. Grants for education purposes, including federal impact-area aid to the public schools, school construction grants, and East-West Center funds, amounted to \$15.8 million. Other federal funds were received for public assistance programs (\$5.1 million), highways (\$4.4 million), public health and hospitals (\$2.1 million), and miscellaneous other purposes (\$7.9 million).

Miscellaneous other receipts of the state government included: \$9.4 million from various departmental earnings; \$6.0 million reimbursements largely from the counties for principal and interest costs on state bonds issued; \$3.1 million from earned interest; \$6.8 million from rentals, sales of properties and investments, and royalties; and \$7.8 million from all other sources.

COUNTIES

Total county revenues during 1961 amounted to \$81.2 million, exclusive of water utility, certain trust, bond, and revolving fund receipts. The City and County of Honolulu (data for fiscal 1962) alone received \$56.6 million in operating revenues, or 69.7% of the total for all counties.

Taxes and related receipts totalled \$61.5 million or 75.7% of total county revenues. Property and general excise taxes together totalled \$47.4 million and accounted for 77.1% of total county tax and related receipts - the former being the largest single revenue producer for Honolulu, while the counties' share of the general excise tax most important for the neighbor counties. Highway user taxes - on liquid fuel and motor vehicle weight - and parking meter collections amounted to \$11.2 million or 18.2% of tax revenues. From the utility franchise tax and various licenses, fees and permits, the four counties received \$2.9 million (4.7%).

Federal and state grants-in-aid totalled \$12.0 million last year, representing 14.8% of total county revenues - \$5.5 million from the federal and \$6.5 million from the state governments. Federal funds were primarily for impact-area school construction aid and urban renewal programs. State funds were earmarked for indigent medical care, tubercular hospitals, legislative pensions and pensioners' bonuses, grants for salary adjustments, tidal wave redevelopment, and miscellaneous other purposes.

Other revenue sources, accounting for 9.5% of the total, included \$5.1 million from departmental earnings, \$1.1 million from land sales on Oahu, and \$1.5 million from various other sources.

TABLE 6
STATE REVENUE RECEIPTS
Hawaii—Fiscal Years 1961 and 1962

Sources of Revenues	Fiscal 1961			Fiscal 1962		
	General Funds	Special Funds	Total	General Funds	Special Funds	Total
Tax Revenue						
General Excise	\$ 49,566,582	\$ —	\$ 49,566,582	\$ 47,245,544	\$ —	\$ 47,245,544
Specific Excises ^a	12,333,062	11,166,194	23,499,256	14,182,711	11,816,810	25,999,521
Individual Income	32,149,771	—	32,149,771	30,382,248	—	30,382,248
Corporate Income	5,826,606	—	5,826,606	7,302,660	—	7,302,660
Unemployment Compensation	—	5,318,081	5,318,081	—	5,078,706	5,078,706
Other Taxes, Licenses and Permits ^b	2,065,562	156,064	2,221,626	2,171,157	4,694	2,175,851
Sub-Total	\$101,941,583	\$16,640,339	\$118,581,922	\$101,284,300	\$16,900,210	\$118,184,530
Fines, Forfeits and Escheats	33,430	90	33,520	125,953	—	125,953
Federal Grants-in-Aid	40,379,265 ^c	6,131,103	46,510,368	44,644,166 ^c	8,867,050	53,511,216
Revenues from Other Agencies	63,823	448,827	514,650	306,910	180,455	487,365
Rents and Royalties	262,517	1,091,256	1,353,773	3,709,929 ^d	1,285,871	4,995,800
Sales of Real Property	—	57,739	57,739	—	99,872	99,872
Earnings — General Departments	1,888,000	3,444,741	5,332,741	4,112,851	1,825,033	5,937,884
Earnings — Public Service Enterprises	102,988	3,459,175	3,562,163	114,342	3,254,379	3,368,721
Sale of Investments	—	2,999,506	2,999,506	—	1,730,799	1,730,799
Repayment Advances to Other Civil Divisions	—	1,358,767	1,358,767	—	1,743,962	1,743,962
Repayment of Debt Costs from Counties	3,934,202	—	3,934,202	3,766,660	—	3,766,660
Interest Earned	1,489,918 ^e	2,512,397	4,002,315	1,234,583 ^e	1,811,790	3,046,373
Miscellaneous	83,897	7,257,061 ^f	7,340,958	126,015	7,663,891 ^f	7,789,906
TOTALS^g	\$150,181,623	\$45,401,101	\$195,582,724	\$159,425,729	\$45,363,312	\$204,789,041

- a. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.
b. Includes Franchise tax, repealed taxes, Inheritance and Estate taxes, business and non-business licenses and permits.
c. Includes East-West Center grants (\$1.4 million in 1961 and \$6.6 million in 1962); also includes Hawaii National Guard funds formerly included in special funds.
d. Includes proceeds from land income transferred from Trust Fund in 1962; \$2.2 million for 1961 and \$1.5 million for 1962.
e. Excludes repayments of interest on state bonds from special fund agencies to avoid duplication.
f. Includes public school cafeteria sales.
g. Excludes transfers and repayments except as shown.
SOURCE: State Department of Accounting and General Services.

TABLE 7
FEDERAL GRANTS TO HAWAII
As Reported by State Comptroller
Selected Fiscal Years

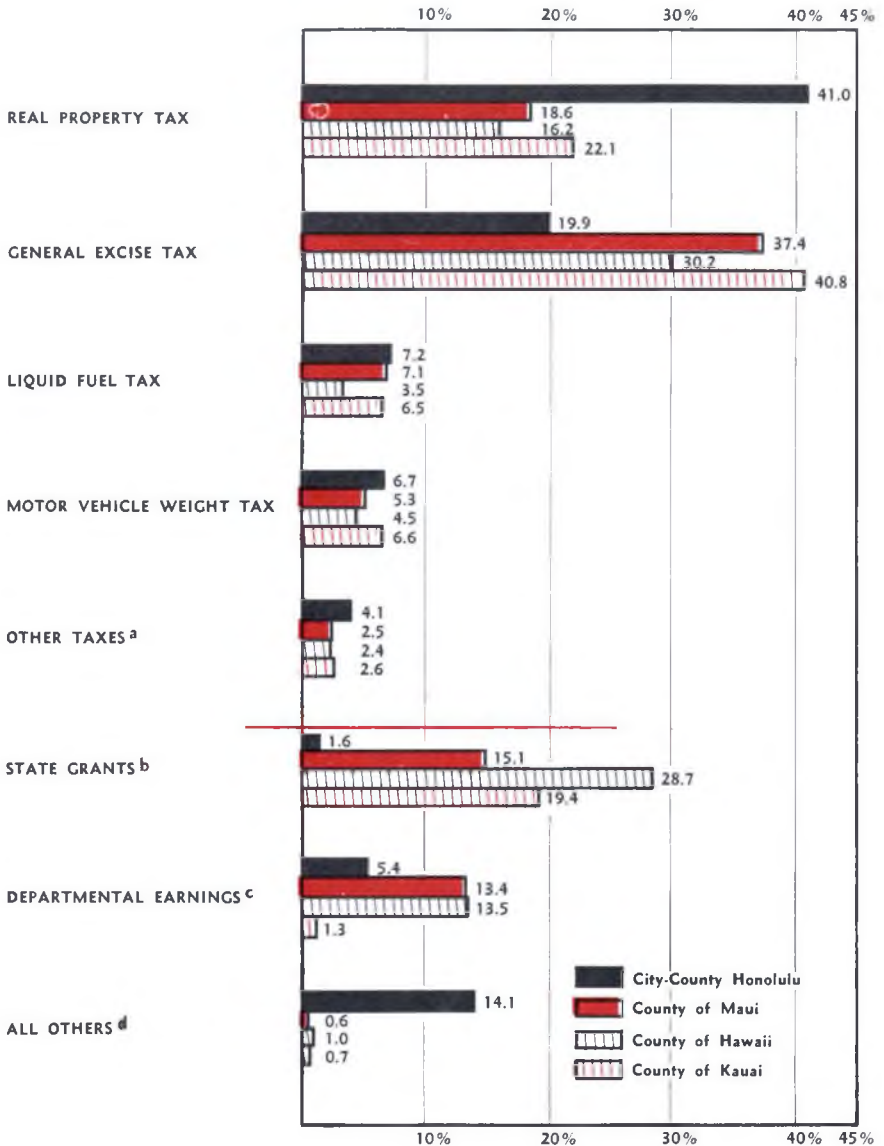
Purpose	1952	1957	1960	1961	1962
Highways	\$ 3,109,351	\$ 3,103,543	\$ 4,379,282	\$ 4,207,323	\$ 4,351,721
Airports	97,870	245,823	2,146,246	532,307	1,168,784
National Guard	2,920,076	5,286,337	17,637,802	18,378,405	18,203,305
Hospital Construction	434,015	385,318	758,052	1,169,281	536,006
Public Health	472,138	612,928	607,484	665,916	746,841
Hansen's Disease	—	705,752	1,065,435	1,150,842	849,159
Education	651,859	2,461,676 ^a	6,604,397 ^a	7,631,051 ^a	8,110,879 ^a
School Construction	80,000	1,134,046	2,330,962	2,719,433	1,078,445
Aid to Dependent Children	1,732,434	2,475,879	2,581,445	2,123,596	3,204,915
Old Age Assistance	591,214	587,193	677,074	678,772	718,140
Other Public Welfare	503,001	660,332	687,203	640,414	1,199,626
Veterans' Assistance	12,539	572,184	850,029	911,405	—
Preservation of Natural Resources	481,101	711,693	983,659	950,072	1,035,680
Employment Security Administration	587,493	895,625	1,026,381	1,189,439	1,736,529
Unemployment Compensation Benefits	—	—	—	—	3,346,546
Disaster Relief	—	—	—	1,088,551	—
Miscellaneous	129,359	297,860	440,886	593,356	607,416
East-West Center	—	—	—	1,400,205	6,617,224
Faculty Housing — U. H.	—	—	—	480,000	—
Total	\$11,802,450	\$20,136,189	\$42,776,337	\$46,510,368	\$53,511,216

- a. Increases due to grant for assistance to educational agencies in areas affected by federal activity; data also include grant for rural library service.

SOURCE: Department of Accounting and General Services, State of Hawaii.

CHART 5
SOURCES OF COUNTY GOVERNMENT REVENUES

Percentage Distribution—By Counties
 Honolulu Fiscal 1962; Other Counties Calendar 1961



a. Includes utility franchise, liquor, and other licenses and permits.

b. Includes grants for tuberculosis hospitals in neighbor counties; fireboat for Honolulu.

c. Includes parking meter fees for Honolulu and Hawaii.

d. Includes federal grant for urban redevelopment for Honolulu.

SOURCE: Tables 8-11 inclusive.

TABLE 8
OPERATING REVENUES—CITY AND COUNTY OF HONOLULU
Selected Years—All Funds^a

Sources of Revenues	Calendar Years				Fiscal Year 1962
	1951	1956	1959	1960	
Taxes: Real Property ^b	\$ 8,000,000	\$ 8,307,514	\$14,197,693	\$17,815,405	\$23,225,985 ^d
General Excise	5,796,780	6,810,000	8,837,344	9,782,342	11,286,155
Liquid Fuel	1,547,630	3,012,118	3,517,701	3,846,945	4,096,865
Utility Franchise	324,510	542,577	750,034	784,109	945,918
Motor Vehicle Weight	2,159,216	2,760,078	3,195,928	3,453,375	3,804,343
Sub-Total Taxes	\$17,828,136	\$21,432,287	\$30,498,700	\$35,682,176	\$43,359,266
Liquor Licenses & Fees	\$ 299,299	\$ 281,080	\$ 309,532	\$ 322,725	\$ 341,772
Parking Meter Fees	—	327,416	390,416	520,119	688,724
Other Licenses & Permits	447,060	630,454	860,989	1,009,725	1,015,242
Fines, Forfeits & Penalties	478,162	746,290	818,465	884,691	830,562
Departmental Earnings ^c	856,677	1,452,064	2,788,049	1,611,845	2,351,497 ^d
State Grants: Indigent	477,676	714,405	823,223	911,513	330,948
TB Hospitals	—	—	—	—	—
Pensioners	—	135,216	243,928	271,410	257,027
Salary Adjustment	—	224,610	690,125	1,590,543	—
Others	45,558	120,952	244,799	189,632	289,156
Sub-Total State Grants	\$ 523,234	\$ 1,195,183	\$ 2,002,075	\$ 2,963,098	\$ 877,131
Other Grants: Federal	\$ 58,022	\$ 2,025,868	\$ 2,045,821	\$ 4,468,348	\$ 5,300,666 ^d
Hawaii Housing Authority	24,128	77,144	76,279	75,722	196,397
Land Sales	—	—	506,816	174,682	1,126,198 ^d
Miscellaneous	121,326	90,419	794,110	243,106	515,408
Totals	\$20,636,044	\$28,258,205	\$41,091,252	\$47,956,237	\$56,602,863

- a. Excludes Bond, Improvement District, Trust (except Liquor Commission and Motor Vehicle Dealers Licensing Board Funds), Revolving Fund and Water Supply Revenues.
b. Includes Urban Redevelopment levy.
c. Includes rental and interest incomes, garbage collection fees, and others. 1956 and 1959 data reflect residential refuse collection charges.
d. Urban Renewal Programs Revenues prorated since accounting period ending 6-30-62 was for 18 months.
SOURCE: Annual Reports of City and County Finance Director (Controller to 1960).

TABLE 9
OPERATING REVENUES—COUNTY OF MAUI
Selected Calendar Years—All Funds^a

Sources of Revenues	Calendar Years				
	1951	1956	1959	1960	1961
Taxes: Real Property	\$ 999,636	\$1,001,001	\$1,249,498	\$1,410,000	\$1,449,369
General Excise	1,572,208	1,872,600	2,410,185	2,704,327	2,911,222
Liquid Fuel	253,674	503,490	513,221	538,266	551,921
Utility Franchise	16,020	27,666	35,004	38,751	41,319
Motor Vehicle Weight	352,025	371,256	381,385	395,398	411,778
Sub-Total Taxes	\$3,193,563	\$3,776,013	\$4,589,293	\$5,086,742	\$5,365,609
Liquor Licenses & Fees	\$ 48,006	\$ 40,860	\$ 48,885	\$ 49,443	\$ 51,058
Parking Meter Fees	—	—	—	—	—
Other Licenses & Permits	65,228	66,995	70,323	87,136	105,008
Fines, Forfeits & Penalties	30,733	20,203	21,305	21,239	22,596
Departmental Earnings ^b	284,185	520,818	880,315	933,241	1,040,882
State Grants: Indigent	38,142	83,785	88,965	83,390	35,812
TB Hospitals	532,175	609,747	632,519	660,906	657,133
Pensioners	71,350	70,933	151,635	175,414	177,868
Salary Adjustment	—	152,014	650,278	267,499	156,647
Others	10,000	49,413	133,487	67,844	143,929
Sub-Total State Grants	\$ 651,667	\$ 965,892	\$1,656,884	\$1,255,053	\$1,171,389
Other Grants: Federal	\$ 176,729	\$ —	\$ —	\$ —	\$ 510
Hawaii Housing Authority	—	—	—	—	—
Land Sales	—	—	—	8,534	—
Miscellaneous	1,570	4,191	25,105	33,002	23,007
Totals	\$4,451,681	\$5,394,972	\$7,292,110	\$7,474,390	\$7,780,059

- a. Excludes Bond, Revolving and certain Trust Funds and Water Supply Revenues.
b. Includes rentals, interest, garbage collection charges and other earnings.

SOURCE: Maui County Auditor's Reports.

TABLE 10
OPERATING REVENUES-COUNTY OF HAWAII
Selected Calendar Years-All Funds^a

Sources of Revenues	1951	1956	1959	1960	1961
Taxes: Real Property	\$1,221,373	\$1,164,057	\$1,564,326	\$ 1,838,194	\$ 1,986,124
General Excise	2,107,920	2,496,800	3,244,956	3,645,910	3,703,996
Liquid Fuel ^b	52,607	138,074	416,403	429,123	431,031
Utility Franchise	46,453	67,103	84,027	88,686	94,932
Motor Vehicle Weight	434,050	504,467	529,512	552,407	560,460
Sub-Total Taxes	\$3,862,403	\$4,370,501	\$5,839,224	\$ 6,554,320	\$ 6,776,543
Liquor Licenses & Fees	\$ 68,022	\$ 59,863	\$ 60,308	\$ 57,016	\$ 65,004
Parking Meter Fees	—	41,157	37,528	33,974	31,413
Other Licenses & Permits	69,788	96,617	104,159	110,745	134,989
Fines, Forfeits & Penalties	50,532	31,342	36,204	38,983	32,474
Departmental Earnings ^c	980,034	1,358,911	1,277,574	1,365,892	1,629,865
State Grants: Indigent	107,491	112,592	134,131	141,336	73,158
IB Hospitals	534,941	485,924	568,097	593,028	649,985
Pensioners	58,754	86,494	156,366	176,095	174,854
Salary Adjustment	—	135,874	1,106,155	464,149	307,503
Others	61,618	100,891	128,072	1,017,050	2,315,274 ^d
Sub-Total State Grants	\$ 762,804	\$ 921,775	\$2,092,821	\$ 2,391,658	\$ 3,520,774
Other Grants: Federal	\$ —	\$ —	\$ 62,313	\$ —	\$ 4,158
Hawaii Housing Authority	70,114	5,928	3,103	2,574	15,000
Land Sales	—	—	—	—	—
Miscellaneous	17,916	141,438	37,680	32,670	68,041
Totals	\$5,881,613	\$7,027,532	\$9,550,919	\$10,587,832	\$12,278,261

a. Excludes Bond, Revolving and certain Trust Funds and Water Supply Revenues.

b. Excludes amounts withheld by state for highways.

c. Includes rentals, interest, garbage collection charges and other earnings.

d. Includes \$2,145,000 for redevelopment.

SOURCE: Hawaii County Auditor's Reports.

TABLE 11
OPERATING REVENUES-COUNTY OF KAUAI
Selected Calendar Years-All Funds^a

Sources of Revenues	1951	1956	1959	1960	1961
Taxes: Real Property	\$ 510,614	\$ 604,072	\$ 833,256	\$ 954,061	\$1,014,091
General Excise	1,038,557	1,230,256	1,588,792	1,756,350	1,869,725
Liquid Fuel	188,062	218,295	278,886	284,600	295,982
Utility Franchise	9,866	22,265	28,480	29,445	32,746
Motor Vehicle Weight	248,196	277,411	289,862	292,343	301,870
Sub-Total Taxes	\$1,995,295	\$2,352,299	\$3,019,276	\$3,316,799	\$3,514,414
Liquor Licenses & Fees	\$ 27,885	\$ 26,384	\$ 25,982	\$ 27,345	\$ 30,199
Parking Meter Fees	—	—	—	—	—
Other Licenses & Permits	35,912	34,351	42,705	44,398	57,777
Fines, Forfeits & Penalties	7,963	5,247	5,105	6,046	8,320
Departmental Earnings ^b	36,059	38,524	40,728	53,301	59,947
State Grants: Indigent	23,427	45,652	78,753	67,260	33,472
IB Hospitals	308,911	389,364	463,413	491,358	505,833
Pensioners	28,657	44,904	81,602	96,928	91,843
Salary Adjustment	—	112,167	572,207	192,532	119,285
Others	23,909	78,642	207,555	97,432	135,355
Sub-Total State Grants	\$ 384,904	\$ 670,729	\$1,403,530	\$ 945,510	\$ 885,788
Other Grants: Federal	\$ 13,906	\$ 266,173	\$ 23,865	14,226	\$ 10,721
Hawaii Housing Authority	—	10,233	—	—	—
Land Sales	—	—	—	—	—
Miscellaneous	267	20,486	40,274	28,402	13,618
Totals	\$2,502,191	\$3,424,426	\$4,601,465	\$4,436,027	\$4,580,784

a. Excludes Loan, Bond, Revolving and certain Trust Funds and Water Supply Revenues.

b. Includes rentals, interest, garbage collection charges and other earnings.

SOURCE: Kauai County Auditor's Reports.

TABLE 12
MISCELLANEOUS COUNTY DATA
By Counties—1961 and 1962

	Honolulu		Maui		Hawaii		Kauai	
	1961	1962	1961	1962	1961	1962	1961	1962
PER CAPITA								
Personal Income ^a	\$ 2,464.00	\$ 2,570.00	\$ 1,727.00	\$ 1,801.00	\$ 1,704.00	\$ 1,777.00	\$ 1,785.00	\$ 1,862.00
Government Costs ^b	\$ 104.38	101.14	171.38	179.33	157.13	212.32	151.96	160.99
Tax Revenues ^b	\$ 80.16	89.37	118.63	129.08	110.60	116.60	118.98	126.80
Retailing ^c	\$ 1,711.54	1,705.04	1,003.13	1,077.66	866.46	978.64	909.11	115.14
Services ^c	\$ 368.33	402.11	156.60	180.39	222.65	288.35	177.90	202.37
Contracting ^c	\$ 507.22	456.71	140.19	173.36	154.00	200.97	113.10	146.54
Rentals ^c	\$ 332.05	357.37	86.54	100.74	108.35	150.29	79.87	108.16
Wholesaling ^c	\$ 778.63	783.53	184.91	189.76	348.95	517.28	193.50	181.43
Manufacturing ^c	\$ 327.89	289.76	88.27	82.00	138.47	135.44	43.19	61.06
Pineapple Canning ^c	\$ 155.56	152.37	318.41	316.27	—	—	262.14	303.55
Bank Demand Deposits ^d	\$ 7,149.20	7,096.11	2,801.51	2,989.34	3,278.63	3,788.75	3,263.75	3,618.16
Property Valuations ^e	\$ 3,448.53	3,628.68	2,500.94	2,572.45	2,099.31	2,287.76	2,279.63	2,262.83
Sugar Income ^f	\$ 58.34	60.51	792.46	819.96	835.66	964.66	1,161.60	1,259.55
PER 100 POPULATION								
Motor Vehicle Registration ^d	40.4	41.2	43.2	47.1	39.7	44.3	44.2	45.7
Number of Telephones ^g	38.1	38.2	28.9	30.5	29.2	32.0	29.3	30.6
Civilian Labor Force ^h	41.3	38.6	38.6	38.4	37.4	39.7	39.0	38.8
Number Employed ^h	39.5	37.0	36.2	36.0	35.6	37.8	36.5	36.6
Unemployment Rate ^h	4.3%	4.1%	6.2%	6.2%	4.8%	4.8%	6.6%	5.7%
Civilian Population ⁱ	481,653	507,320	42,778	42,685	59,833	57,222	28,409	28,661

a. 1960 and 1961 calendar year data (see Chart 2).

b. Calendar 1960 and 1961 data, except Honolulu calendar 1960 and fiscal 1962; does not include state government tax revenues and expenditures.

c. General excise tax bases for February - January period, as reported by State Tax Office and does not necessarily reflect all business activity within each county because tax reporting practice varies by firms. Retailing also includes consumption and federal sales bases; wholesaling also includes compensating and federal sales bases; manufacturing also includes federal sales bases. 1962 data estimated from 10 months actual bases.

d. 1962 data estimated.

e. Net assessed valuations as at January 1.

f. Income attributable to sugar production.

g. Telephones in service at December 31.

h. As at December 15; unemployment rate as a percent of labor force; 1962 data preliminary.

i. As at July 1.

SOURCE: State Departments of Health, Labor and Industrial Relations, Taxation; City & County Budget and Finance Directors; Counties' Auditors and Treasurers; Honolulu Automobile Club; First National Bank of Hawaii; Bank of Hawaii; Hawaiian Telephone Co.; and Tables 2, 8-11, 22, 37-40 and Chart 2.

TABLE 13
TAX COLLECTIONS IN HAWAII
Selected Years by Units of Governments

Unit of Government and Sources	1952	1957	1960	1961	1962
Federal (Fiscal Years)					
Individual Income and Employment	\$ 88,436,018	\$110,947,000	\$162,086,000	\$185,655,000	\$202,044,000
Corporate Income and Excess Profits	35,614,352	33,621,000	41,486,000	42,657,000	53,909,000
Retail Excise	1,393,069	995,000	1,264,000	1,337,000	1,592,000
Communications	1,481,563	1,321,000	1,949,000	2,237,000	2,420,000
Transportation, Persons and Property	1,265,266	1,252,000	1,266,000	1,411,000	1,305,000
Admissions	2,349,283	1,096,000	1,116,000	687,000	671,000
All Others	3,900,148	4,377,000	6,920,000	7,430,000	9,026,000
Unemployment Insurance	556,031	665,000	852,000	944,000	1,286,000
Sub-Total	\$134,995,730	\$154,274,000	\$216,939,000	\$242,358,000	\$272,253,000 ^a
State of Hawaii (Fiscal Years)					
Gross Income ^a	\$ 31,163,198	\$ 38,138,517	\$ 62,194,585	\$ 68,146,837	\$ 66,076,423
Fuel	8,459,460	11,873,574	14,578,901	16,430,474	17,252,444
Liquor	1,934,480	2,173,822	3,231,754	3,518,661	3,606,691
Tobacco	1,119,842	1,249,024	1,971,303	2,248,372	2,346,891
Insurance	839,068	1,229,012	1,883,186	2,213,238	2,174,481
Public Utilities	2,144,575	3,003,093	4,025,363	4,644,783 ¹	5,279,217 ¹
Banks and Other Financial Corporations ^b	175,823	175,000	543,983	794,073	828,294
Corporate Income ^c	4,459,059	4,162,393	5,642,798	5,833,733	7,302,660
Personal Income ^d					
Compensation and Dividends	10,701,506	13,218,342	123,139	98,251	36,485
Net Income	1,679,105	2,113,435	28,655,451	32,051,616	30,343,763
Inheritance and Estate	299,594	426,605	587,271	1,059,904	1,074,568
Real Property ^e	11,153,841	12,966,082 ⁹	19,864,840 ⁹	21,886,297 ⁹	30,807,541
Licenses, Permits and Others	230,656	266,103	467,989	556,117	488,387
Unemployment Compensation	2,473,519	2,835,967	4,485,316	5,333,817	5,142,381
Sub-Total	\$ 76,833,726	\$ 93,830,969	\$148,256,079	\$164,816,173	\$172,762,226
Counties (Previous Calendar Year)^f					
Liquor License Fees	\$ 443,107	\$ 408,186	\$ 444,708	\$ 456,529	\$ 488,033
Utility Franchise	396,849	659,612	897,546	940,991	1,114,914
Vehicle Weight	3,192,481	3,913,213	4,396,685	4,693,523	5,078,117
Licenses, Permits and Others	618,519	828,405	1,078,176	1,252,004	1,313,350
Sub-Total	\$ 4,650,956	\$ 5,809,416	\$ 6,817,115	\$ 7,343,047	\$ 7,994,414
Grand Total	\$216,480,412	\$253,914,385	\$372,012,194	\$414,517,220	\$453,009,640

a. Includes Consumption and Compensating Taxes.

b. Flat rate Bank Tax until January 1, 1958.

c. Includes payments on estimated taxes from January 1, 1958.

d. Compensation and Dividends Tax repealed effective January 1, 1958. Net income tax includes withheld and estimated tax amounts from January 1, 1958, less refunds.

e. Includes Personal Property Tax for prior years repealed January 2, 1948.

f. Except fiscal year 1962 data for City and County of Honolulu under 1962.

g. Adjusted for delayed collections estimated at \$6,362,000 in 1958 for 1957 and \$2,841,000 in 1961 for 1960.

h. Preliminary data from District Director, Internal Revenue Service, Honolulu.

i. Adjusted for delayed collections estimated at \$520,000 in 1962 for 1961.

SOURCE: Internal Revenue Service, U. S. Treasury Department; State Departments of Taxation, and Accounting and General Services
City and County Finance Department; County Auditors.

TABLE 14
ALLOCATION OF STATE AND COUNTY TAXES
Hawaii—Fiscal Years 1961 and 1962
(In Thousands)

Type of Taxes	1961 Allocated to						1962 Allocated to					
	State	Honolulu	Maui	Hawaii	Kauai	Total	State	Honolulu	Maui	Hawaii	Kauai	Total
State Collections												
Gross Income	\$ 49,567	\$10,219	\$2,787	\$3,716	\$1,858	\$ 68,147	\$ 47,245	\$10,357	\$2,825	\$3,766	\$1,883	\$ 66,076
Fuel	11,206	3,963	547	4269	289	16,431	11,857	4,097	556	4389	304	17,252
Liquor	3,519					3,519	3,607					3,607
Tobacco	2,248					2,248	2,347					2,347
Insurance	2,213					2,213	2,175					2,175
Public Utilities ^a	4,645					4,645	5,279					5,279
Banks & Fin. Corporations	794					794	828					828
Income - Corporate ^b	5,834					5,834	7,303					7,303
Income - Individual ^c	32,150					32,150	30,382					30,382
Inheritance & Estate	1,060					1,060	1,075					1,075
Real Property ^d	5	17,527	1,426	1,935	993	21,886	2	26,321	1,482	1,994	1,009	30,808
Unemp. Compensation	5,334					5,334	5,142					5,142
Others	556					556	488					488
Sub-Total	\$119,131	\$31,709	\$4,760	\$6,077	\$3,140	\$164,817	\$117,730	\$40,775	\$4,863	\$6,198	\$3,196	\$172,762
County Collections^e												
Liquor Fees ^f	\$ --	\$ 323	\$ 49	\$ 57	\$ 27	\$ 456	\$ --	\$ 342	\$ 51	\$ 65	\$ 30	\$ 488
Utility Franchise	--	784	39	89	29	941	--	946	41	95	33	1,115
Motor Vehicle Weight	--	3,453	396	552	292	4,693	--	3,804	412	560	302	5,078
All Others	--	1,010	87	111	45	1,253	--	1,015	105	135	58	1,313
Sub-Total	\$ --	\$ 5,570	\$ 571	\$ 809	\$ 393	\$ 7,343	\$ --	\$ 6,107	\$ 609	\$ 855	\$ 423	\$ 7,994
Total	\$119,131	\$37,279	\$5,331	\$6,886	\$3,533	\$172,160	\$117,730	\$46,882	\$5,472	\$7,053	\$3,619	\$180,756

a. 1962 data adjusted for delayed 1961 collections of \$520.

b. Includes amounts paid on declared estimated taxes.

c. Includes delinquent collections from Compensation and Dividends tax repealed 1-1-58, Public Welfare Tax repealed 1-1-43, and Personal Net Income Tax including payments for withheld and declared estimated taxes less refunds.

d. 1961 data adjusted for delayed 1960 collections of \$2,841.

e. 1960 and 1961 calendar year data except Honolulu fiscal 1962.

f. Collected by Liquor Commissions.

g. Exclude \$426 fiscal 1961 and \$438 fiscal 1962 collections retained by state for county highways.

SOURCE: State Departments of Taxation, and Accounting and General Services; City and County Finance Department; County Auditors.

TABLE 15
STATE AND LOCAL TAX BURDEN
Tax Collections Related to Population and Personal Income
All States—Fiscal Years 1961 and 1962

State	Per Capita Tax Collections ^a				Per Capita Tax as a % of Per Capita Income ^c			
	Fiscal 1961		Fiscal 1962 ^b		1961		1962	
	Amount	Rank	Amount	Rank	%	Rank	%	Rank
HAWAII	\$259.81	4	\$267.30	5	2.88	11.26	11	11.11
50-States Average	215.47	--	229.75	--	6.63	9.75	--	10.17
Alabama	121.78	50	127.74	50	4.89	8.34	45	8.56
Alaska	197.81	28	223.30	24	12.89	7.15	50	8.29
Arizona	223.67	18	226.24	23	11.15	11.05	13	10.91
Arkansas	132.61	48	141.73	47	6.88	9.92	28	9.80
California	308.44	1	314.83	2	2.07	11.34	10	11.32
Colorado	252.33	6	265.92	6	5.39	10.99	14	10.98
Connecticut	228.49	15	275.08	4	20.39	8.03	46	9.54
Delaware	216.93	21	251.98	11	16.16	7.24	49	8.36
Florida	197.88	27	202.10	29	2.13	10.07	22	10.28
Georgia	150.72	41	153.11	43	1.59	9.36	32	9.29
Idaho	193.00	31	195.00	37	1.04	10.95	15	10.79
Illinois	223.62	19	247.60	13	10.72	8.52	43	9.27
Indiana	190.06	33	197.75	31	4.05	8.71	40	8.94
Iowa	228.83	14	234.68	20	2.56	11.35	8	11.05
Kansas	247.11	7	261.42	9	5.79	12.01	1	12.22
Kentucky	147.69	44	150.28	44	1.75	9.64	30	9.25
Louisiana	191.16	32	197.46	32	3.30	11.93	2	12.14
Maine	187.06	34	190.57	39	1.88	10.01	25	10.34
Maryland	208.54	25	229.56	21	10.08	8.73	39	9.29
Massachusetts	254.23	5	262.58	7	3.28	10.15	20	10.11
Michigan	234.53	10	240.82	15	2.68	10.14	21	10.61
Minnesota	239.90	9	249.47	12	3.99	11.61	4	11.61
Mississippi	133.90	47	137.85	48	2.95	11.45	7	11.22
Missouri	171.78	39	197.13	33	14.76	7.82	48	8.75
Montana	232.45	12	242.11	14	4.16	11.57	5	12.33
Nebraska	186.78	35	185.48	40	0.70	8.74	37	8.56
Nevada	292.01	3	311.37	3	6.63	10.33	19	10.37
New Hampshire	185.39	36	195.25	36	5.32	8.92	35	9.17
New Jersey	231.51	13	252.99	10	9.28	8.73	38	9.32
New Mexico	181.21	38	196.21	34	8.28	10.03	24	10.85
New York	296.49	2	327.06	1	10.31	10.67	17	11.48
North Carolina	145.65	45	162.06	42	11.27	9.32	33	9.87
North Dakota	201.42	26	205.55	28	2.05	11.55	6	13.16
Ohio	196.77	29	198.88	30	1.07	8.44	44	8.54
Oklahoma	183.80	37	196.18	35	6.74	9.98	26	10.39
Oregon	224.70	17	235.51	19	4.81	10.05	23	10.36
Pennsylvania ^d	193.56	30	209.53	27	8.25	8.61	42	9.27
Rhode Island	214.00	22	215.14	26	0.53	9.79	29	9.56
South Carolina	132.36	49	134.21	49	1.40	9.61	31	9.37
South Dakota	218.48	20	216.67	25	- 0.83	11.79	3	11.56
Tennessee	137.87	46	144.04	46	4.48	8.98	34	8.97
Texas	167.03	40	191.57	38	14.69	8.70	41	9.61
Utah	212.50	23	236.12	18	11.12	11.06	12	11.87
Vermont	212.28	24	227.39	22	7.12	11.34	9	11.97
Virginia	147.89	43	151.44	44	2.40	7.98	47	7.94
Washington	243.29	8	262.50	8	7.90	10.55	18	11.02
West Virginia	148.47	42	170.85	41	15.07	8.91	36	10.11
Wisconsin	233.53	11	240.11	16	2.82	10.83	16	10.94
Wyoming	228.01	16	239.29	17	4.95	9.94	27	10.53

a. Population excluding armed forces overseas for July 1 of previous year. Hawaii data based on Table 14 data.

b. Computed from Preliminary State Tax Collections according to percentages estimated by the U. S. Department of Commerce for fiscal 1961.

c. Fiscal year taxes as a percent of prior calendar year personal incomes.

d. 1962 state tax for 13-month period due to change in fiscal period.

SOURCE: State Tax Collections in 1962 and Governmental Finances in 1961, U. S. Department of Commerce; Income of Hawaii 1961, Department of Budget & Review, State of Hawaii.

TABLE 16
GENERAL EXCISE TAX COLLECTIONS
State of Hawaii
Fiscal Years 1957, 1961 and 1962^a

Activities	1957	1961	1962	Change 1962 from 1961	
				Amount	Percent
Retailing	\$16,004,194	\$30,618,958	\$30,751,575	\$ 132,617	0.43
Services	2,957,277	7,059,818	7,545,489	485,671	6.88
Contracting	3,030,587	9,994,606	8,730,079	- 1,264,527	-12.65
Theater, Amusement, Radio	639,263	780,258	762,005	- 18,253	- 2.34
Interest	253,896	654,469	762,930	108,461	16.57
Commissions	866,034	1,503,320	1,531,975	28,655	1.91
Rentals	2,297,301	5,741,319	6,332,321	591,002	10.29
Airlines	194,694	482,056	500,965	18,909	3.92
All Others	458,885	819,511	894,930	75,419	9.20
Consumption	726,183	1,880,147	1,179,492	- 700,655	-37.27
Sub Total	\$27,428,314	\$59,534,462	\$58,991,761	-\$ 542,701	- 0.91
Sugar Processing	\$ 2,847,765	\$ 1,857,696	\$ 2,256,196	\$ 398,500	21.45
Pineapple Canning	2,296,362	2,012,954	1,996,844	- 16,110	- 0.80
Sub Total	\$ 5,144,127	\$ 3,870,650	\$ 4,253,040	\$ 382,390	9.88
Producing	\$ 663,631	\$ 414,590	\$ 259,090	-\$ 155,500	-37.51
Manufacturing ^b	1,692,499	1,300,061	768,158	- 531,903	-40.91
Sub Total	\$ 2,356,130	\$ 1,714,651	\$ 1,027,248	-\$ 687,403	-40.09
Wholesaling	\$ 2,728,661	\$ 2,392,114	\$ 1,816,271	-\$ 575,843	-24.07
Intermediary Services	44,244	90,467	65,940	- 24,527	-27.11
Compensating	258,309	199,534	169,294	- 30,240	-15.16
Blind Vendors	3,046	4,336	2,708	- 1,628	-37.55
Sub Total	\$ 3,034,260	\$ 2,686,451	\$ 2,054,213	-\$ 632,238	-23.54
Insurance Solicitors	\$ (c)	\$ 59,105	\$ 103,397	\$ 44,292	74.94
Penalties	130,035	150,706	201,180	50,474	33.49
Licenses, Fees and Others	45,651	130,812	134,891	4,079	3.12
Refund from Natural Disaster	--	--	689,307	- 689,307	--
Total Collections	\$38,138,517	\$68,146,837	\$66,076,423	-\$2,070,414	- 3.04

- a. Includes Consumption and Compensating Taxes. Tax rates on various activities were changed effective July 1, 1957, and January 1, 1961.
- b. Includes canning other than pineapple.
- c. Taxed in similar manner as other commissions. Effective July 1, 1960, commissions of insurance solicitors taxed under specific category at lower rate.

SOURCE: State Department of Taxation.

TABLE 17
DISTRIBUTION OF GENERAL EXCISE TAXES
Hawaii—State and Counties^a
Fiscal Years 1957, 1961 and 1962

	1957	1961	1962	Change 1962 from 1961	
				Amount	Percent
Honolulu (55%)	\$ 7,148,782	\$10,219,140	\$10,356,983	\$ 137,843	1.35
Hawaii (20%)	2,599,557	3,716,051	3,766,175	50,124	1.35
Maui (15%)	1,949,668	2,787,038	2,824,632	37,594	1.35
Kauai (10%)	1,299,779	1,858,025	1,883,088	25,063	1.35
Sub-Total - Counties	\$12,997,786	\$18,580,254	\$18,830,878	\$ 250,624	1.35
State Share	\$25,140,731	\$49,566,583	\$47,245,545	-\$2,321,038	-4.68
Total	\$38,138,517	\$68,146,837	\$66,076,423	-\$2,070,414	-3.04

- a. Includes Consumption and Compensating Taxes.

SOURCE: State Department of Taxation.

TABLE 18
STATE GENERAL AND SELECTIVE SALES TAXES
State Tax Rates as at January 1, 1963

State	General Sales ^a %	Gasoline Cents Per Gal.	Cigarettes Cents Per Pack	Liquor Per Gal.
HAWAII	3.5	5b	4c	16% Retail ^f
Alabama	3	7b	6e	20% Retail ^f
Alaska	—	8	8	\$4.00
Arizona	3	5	2	1.44
Arkansas	3	6.5	6	2.50
California	3	6	3e	1.50
Colorado	2	6	—d	1.80
Connecticut	3.5	6	5e	2.00
Delaware	—	6	5	1.15
Florida	3	7b	5e	2.40
Georgia	3	6.5	5	1.00
Idaho	—	6	6	—f
Illinois	3.5	5	4	1.52
Indiana	0.375	6	3	2.08
Iowa	2	6	4	—f
Kansas	2.5	5	4	1.20
Kentucky	3	7	2.5e	1.28
Louisiana	2	7	8	1.68
Maine	3	7	6e	0.75f
Maryland	3	6	6	1.50
Massachusetts	—	5.5	6e	2.25
Michigan	4	6	7	8% Retail ^f
Minnesota	—	5	7e	2.88
Mississippi	3	7b	8e	Dry
Missouri	2	5	4	1.20

State	General Sales ^a %	Gasoline Cents Per Gal.	Cigarettes Cents Per Pack	Liquor Per Gal.
Montana	—	6	8	16% Retail ^f
Nebraska	—	7	4e	\$1.20
Nevada	2	6b	7e	1.40
New Hampshire	—	7	3.75c,e	—f
New Jersey	—	6	7e	1.50
New Mexico	2	6b	8	1.30
New York	—	6	5e	1.50
North Carolina	3	7	—	12% Retail ^f
North Dakota	2	6	6e	2.50
Ohio	3	7	5e	—f
Oklahoma	2	6.58	7e	2.40
Oregon	—	6	—	—f
Pennsylvania	4	7	6e	\$1.00 plus 10% Ret. ^f
Rhode Island	3	7	6e	2.00
South Carolina	3	7	5	2.72
South Dakota	2	6	5e	0.75
Tennessee	3	7	5e	2.00
Texas	2	5	8e	1.68
Utah	2.5	6	4	4% Retail ^f
Vermont	—	6.5	7e	5.10f
Virginia	—	7	3	10% Retail ^f
Washington	4.44	7.5	7c	\$1.41 plus 15% Ret. ^f
West Virginia	3.5	7	6e	—f
Wisconsin	3	6	6	2.00
Wyoming	2	5b	4e	0.80f

- a. State retail sales rates only. Local units also levy tax in various states (some collected by the state), with maximum rates as follows: Washington 1/10 of 1%; Illinois, Utah and West Virginia 1/2 of 1%; Alabama, Arizona, California, Louisiana, Mississippi and New Mexico 1%; Colorado 2%; District of Columbia, Alaska, New Jersey, New York and Virginia 3%. Food sales (generally limited to food for home consumption) are exempt in California, Connecticut, Florida, Maine, Maryland, New York, Ohio, Pennsylvania, Rhode Island, Texas, and Wisconsin. In the District of Columbia, food consumed off the premises is taxed at 1%. In addition to the retail rates: Hawaii imposes a gross income tax on sugar processing and pineapple canning at 1%, and on wholesaling, producing, manufacturing and other canning at 1/2 of 1%; Indiana levies a 3/8 of 1% tax on wholesaling, producing and manufacturing (except wholesale grocers at 1/2%); Mississippi and New Mexico tax wholesaling at 1/8 of 1%; North Carolina taxes wholesaling at 1/20 of 1%; Washington taxes wholesaling and manufacturing at 44/100 of 1%; and West Virginia taxes wholesaling at 1/2 of 1% and manufacturing at 2/5 of 1%.
- b. Maximum local rate is 64 in Hawaii (34 Honolulu, 54 Maui, 64 Hawaii, 44 Kauai); in Alabama and Mississippi, 34; in Florida, New Mexico and Wyoming, 14; and in District of Columbia, 64. Rate in Nevada includes 14 county rate.
- c. In Hawaii, tax is 20% of wholesale; in New Hampshire, 15% of retail; in Washington, 25% of retail. Tax is calculated on 20¢ per pack wholesale and 25¢ per pack retail.
- d. Maximum local rate, 24.
- e. Taxes may be deducted by consumer for federal income tax purposes.
- f. Monopoly states; receive revenues through markup plus taxes, except only markup in New Hampshire, Oregon and Virginia.

SOURCE: State and Local Tax Service, Prentice-Hall, Inc.; Tax Administrators News, Federation of Tax Administrators; State of Hawaii Department of Taxation.

TABLE 19
STATE PERSONAL INCOME TAX DATA
 As at January 1, 1963

State	Tax Rate			Over	Steps in Range	Exemptions			Federal Income Tax Deductible ^o	State
	Min.	Up To	Max.			Married	Single	Dependent		
HAWAII	3%	\$ 500	9%	\$ 30,000	8	\$ 1,200	\$ 600	\$600	No	HAWAII
Ala.	1.5	1,000	5	5,000	4	3,000	1,500	300	Yes	Ala.
Alaska	16%	of Federal Income tax without deduction for Alaska tax							No	Alaska
Ariz.	1	1,000	4.5	7,000	8	2,000	1,000	600	Yes	Ariz.
Ark.	1	3,000	5	25,000	5	35 ^j	17.50 ^j	6 ^j	No	Ark.
Calif.	1	2,500	7	15,000	7	3,000	1,500	600	No	Calif.
Colo. ^a	3	1,000	9	10,000	11	1,500	750	750	Yes	Colo. ^a
Del.	1.5	1,000	11	100,000	11	1,200	600	600	Yes ^p	Del.
Ga.	1	1,000	6	10,000	6	3,000	1,500	600	No	Ga.
Idaho ^b	3	1,000	9.5	5,000	6	1,200	600	600	Yes	Idaho ^b
Ind.	1.5	on gross income				1,000	Per Taxpayer		No	Ind.
Iowa	0.75	1,000	3.75	4,000	5	30 ^j	15 ^j	7.50 ^j	Yes	Iowa
Kan.	1.5	2,000	5.5	7,000	5	1,200	600	600	Yes	Kan.
Ky.	2	3,000	6	8,000	5	40 ^j	20 ^j	20 ^j	Yes	Ky.
La.	2	10,000	6	50,000	3	5,000 ^k	2,500 ^k	400	Yes	La.
Md. ^c	3	Flat Rate				1,600	800	800	No	Md. ^c
Mass. ^a	2.5d	Flat Rate				4,000 ^m	2,000	400	Yes ^p	Mass. ^a
Minn. ^a	1 ^e	500	10.5	20,000	11	30 ^j	10 ^j	15 ^j	Yes	Minn. ^a
Miss.	2	5,000	4.5	15,000	4	7,000	5,000	0	No	Miss.
Mo.	1	1,000	4 ⁱ	9,000	7	2,400	1,200	400	Yes	Mo.
Mont.	1	1,000	7	7,000	6	1,200	600	600	Yes	Mont.
N. H.	4.25 ^f					600	of taxable income		No	N. H.
N. J.	2 ^g	1,000	10	15,000	9	1,200 ⁿ	600 ⁿ	600	No	N. J.
N. M.	1.5	10,000	6	100,000	4	2,500	1,500	200	Yes	N. M.
N. Y.	2	1,000	10	15,000	9	1,200 ⁿ	600 ⁿ	600	No	N. Y.
N. C.	3	2,000	7	10,000	5	2,000	1,000	300	No	N. C.
N. D.	1	3,000	11	15,000	7	1,500	600	600	Yes	N. D.
Okla.	1	1,500	6	7,500	6	2,000	1,000	500	Yes	Okla.
Ore.	3	500	9.5	8,000	7	1,200	600	600	Yes	Ore.
S. C.	2	2,000	7	10,000	6	1,600	800	800	Yes ^p	S. C.
Tenn.	6 ^h					0	0	0	No	Tenn.
Utah	1	1,000	5	4,000	5	1,200	600	600	Yes	Utah
Vt.	2	1,000	7.5	5,000	4	1,000	500	500	No	Vt.
Va.	2	3,000	5	5,000	3	2,000	1,000	200	No	Va.
W. Va.	6%	of Federal Income tax on equal amount							No	W. Va.
Wis.	2	1,000	10	15,000	16	20 ^j	10 ^j	10 ^j	No	Wis.

NOTE: Optional short form tables may be used in Alabama, Arizona, California, Colorado, Hawaii, Iowa, Kansas, Kentucky, Maryland, Massachusetts, Minnesota, Missouri, Oklahoma, South Carolina, Vermont, West Virginia and Wisconsin.

- In addition to normal income tax, surtaxes are imposed as follows: Colorado 2% on certain incomes in excess of \$5,000; Massachusetts 23%; and Minnesota 15%.
- Excise tax of \$10 on each return filed.
- Net investment income over \$500 is taxed at 5%.
- Applies to business or employment income. Other rates are 1.5% on annuities and 6% on interest, dividends and gain on sale of intangibles.
- Additional tax of 1% on first \$1,000 to increase tax to no more than \$10 if tax is less than \$10.
- Applies only to interest and dividends.
- Applies to New York residents working in New Jersey and New Jersey residents working in New York. Laws of both states prevents double taxation.
- Applies only to income from stocks and bonds over \$25.
- Deductions from tax are allowed - graduated from \$5 for net taxable incomes of \$1,000 to \$2,000 to \$135 for net taxable incomes over \$9,000.
- Deducted from computed tax.
- Applies against first \$10,000 of net taxable income before exemptions.
- Limited to \$2,000 plus income of spouse having smaller income; add \$500 if spouse has \$2,000 income or less.
- Additional credit of \$25 to married and \$10 to single taxpayers deducted from tax.
- Limited to federal tax on income taxed by the state in thirteen states.
- Limited in Delaware to \$300; in South Carolina \$500; in Massachusetts to amount paid on business income.

SOURCE: State and Local Tax Service, Prentice-Hall, Inc., New York.

TABLE 20
STATE CORPORATION NET INCOME TAX
Rates and Estimated Burden on Selected Incomes
January 1, 1963

State	Tax Rate	Federal Corp. Tax Deductible	Estimated State Income Tax on Net Taxable Incomes of ^h				State
			\$5,000	\$50,000	\$500,000	\$1,000,000	
HAWAII	5% on 1st \$25,000 5.5% over \$25,000	No	\$ 250	\$ 2,625	\$ 27,375	\$ 54,875	HAWAII
Ala.	3%	Yes ^g	103	872	7,260	14,358	Ala.
Alaska	(18% of Federal Tax)	No	270	3,690	45,810	92,610	Alaska
Ariz. ^a	1% on 1st \$1,000 5% over \$6,000	Yes ^g	69	1,309	11,855	23,574	Ariz. ^a
Ark. ^a	1% on 1st \$3,000 5% over \$25,000	No	70	2,050	24,550	49,550	Ark. ^a
Calif.	5.5% ^b	No	275	2,750	27,500	55,000	Calif.
Colo.	5% ^b	No	250	2,500	25,000	50,000	Colo.
Conn.	5% ^c Min. \$25	No	250	2,500	25,000	50,000	Conn.
Del.	5% Min. \$10	No	250	2,500	25,000	50,000	Del.
Ga.	4%	No	200	2,000	20,000	40,000	Ga.
Idaho	9.5% ^d	Yes ^g	312	2,680	22,305	44,111	Idaho
Iowa	3%	Yes	103	872	7,260	14,358	Iowa
Kan.	3.5%	Yes ^g	120	1,015	8,451	16,712	Kan.
Ky.	5% on 1st \$25,000 7% over \$25,000	Yes ^g	169	1,514	16,143	32,396	Ky.
La.	4% ^e	Yes ^g	19	1,040	9,517	18,936	La.
Md.	5%	No	250	2,500	25,000	50,000	Md.
Mass.	6.765% Min. \$100 ^c	No	338	3,383	33,825	67,650	Mass.
Minn.	9.23% Min. \$10 ^f	Yes ^g	303	2,607	21,698	42,911	Minn.
Miss. ^a	2% on 1st \$5,000 4.5% over \$15,000	No	100	2,025	22,275	44,775	Miss. ^a
Mo.	2%	Yes ^g	69	584	4,863	9,618	Mo.
Mont.	4.5% Min. \$10	No	225	2,250	22,500	45,000	Mont.
N. J.	1.75% ^c	No	88	875	8,750	17,500	N. J.
N. M.	3%	Yes	103	872	7,260	14,358	N. M.
N. Y.	5.5% ^c Min. \$25	No	275	2,750	27,500	55,000	N. Y.
N. C.	6%	No	300	3,000	30,000	60,000	N. C.
N. D. ^a	3% on 1st \$3,000 6% over \$15,000	Yes ^g	107	1,468	14,065	28,062	N. D. ^a
Okla.	4%	Yes ^g	136	1,158	9,635	19,054	Okla.
Ore.	6% ^b	No	300	3,000	30,000	60,000	Ore.
Pa.	6%	No	300	3,000	30,000	60,000	Pa.
R. I.	6% ^c	No	300	3,000	30,000	60,000	R. I.
S. C.	5% ^b	No	250	2,500	25,000	50,000	S. C.
Tenn.	3.75%	No	188	1,875	18,750	37,500	Tenn.
Utah	4%	Yes	136	1,158	9,635	19,054	Utah
Vt.	5% Min. \$25	No	250	2,500	25,000	50,000	Vt.
Va.	5%	No	250	2,500	25,000	50,000	Va.
Wis. ^a	2% on 1st \$1,000 7% over \$6,000	Yes ^g	133	2,762	29,257	58,696	Wis. ^a

NOTE: In certain states, specific credits are allowed against the computed tax. Because of variations, details are not shown.

- a. Rates graduated.
- b. Tax on Financial Institutions are: 9½% in California; 6% in Colorado; 9% in Oregon; and 8% on certain institutions in South Carolina.
- c. An alternate method of computation must be used if it yields a greater tax.
- d. Excise tax of \$10 on filing return.
- e. On net income in excess of that portion of \$3,000 which the taxable net income bears to total net income.
- f. Minimum not payable if gross income is less than \$5,000 and net income is less than \$500.
- g. Limited to federal tax on income taxed by the state. Further limited in Wisconsin to 10% of net income before deductions for contribution and federal taxes.
- h. Where the federal corporate tax (or portion) is allowed as a deduction, federal and state corporate income taxes (without limit except for Wisconsin) have been deducted before application of the state rate; for Alaska, percentage is applicable on what the federal tax would be on net taxable income before deduction of state tax.

SOURCE: State and Local Tax Service, Prentice-Hall, Inc., New York.

TABLE 21
TAXES LEVIED IN HAWAII
As at January 1, 1963

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION, AND REVENUE DISTRIBUTION ^a	REPORTS DUE	% OF TOTAL COLLECTIONS ^b
GENERAL EXCISE (Gross Income) TAX (Chapter 117) - On gross income, gross receipts, or gross proceeds of sales on all business activities at following rates: 1½% on commissions received by insurance solicitors; 1½% on sugar processing and pineapple canning (1½% effective 7/1/63; ½ of 1½% effective 7/1/64); ½ of 1½% on wholesaling, intermediary services, manufacturing, producing, other canning, and blind persons; ¾% on retailing of goods and services and other activities. ^c Annual license fee of \$2.50 or \$3.00 is required. <u>Distribution:</u> 1.125% of tax base of those activities subject to rate of ¾% and higher to counties' general funds; balance of collections to state general fund.	Returns due and tax payable on or before 20th of following month. Annual summary and reconciliation return must be filed within 2 months and 20 days after end of taxpayer's fiscal period.	36.86
COMPENSATING TAX (Chapter 118) - On goods purchased through the "efforts" of sales representatives and manufacturer's agents located in Hawaii at ½ of 1½%. <u>Distribution:</u> State general fund.	Same requirements as for General Excise Tax.	0.10
CONSUMPTION TAX (Chapter 119) - On use or consumption of tangible personal property in the state at ¾% of gross value. <u>Distribution:</u> 1.125% of base to counties' general funds; 2.375% to state general fund.	Same requirements as for General Excise Tax.	0.67
FUEL TAX (Chapter 123) - On dealers on gallonage basis as follows: gasoline (rates include 5¢ state tax) Oahu 8½¢; Maui 10¢; Hawaii 11¢; Kauai 9¢. Diesel fuel and butane at 1¢, except when used on highways, then at same rate as gasoline. Aviation fuel at 1¢. <u>Distribution:</u> Aviation fuel tax to state airport special fund; tax on small boat fuel to state general fund; county fuel taxes to county highway funds; all other fuel tax collections to state highway fund.	Returns due on or before 30th day of following month.	9.82
MOTOR VEHICLE WEIGHT TAX (Chapter 130) - On weight as follows: commercial vehicle 1¢ per pound; passenger vehicles ½¢ per pound. <u>Distribution:</u> Counties' highway funds.	Due on or before April 1.	2.89
PUBLIC UTILITIES TAX (Chapter 126) - On public utility gross income at graduated rates based on ratio of net to gross income. Minimum rate 5½%, except with respect to land carriers taxed at 5%. Utilities are exempt from general excise and property taxes. <u>Distribution:</u> State general fund.	Returns due on or before April 20th.	3.01
PUBLIC UTILITY FRANCHISE TAX (Chapter 131) - On gross operating income of certain public utilities (electric and gas companies) at 2½% rate. <u>Distribution:</u> Counties' highway funds.	Returns due within one month after expiration of calendar year.	0.64
LIQUOR TAX (Chapter 124) - On dealers at 16% of wholesale price. Annual permit required; fee \$2.50. <u>Distribution:</u> State general fund.	Returns due on or before 20th day of following month.	2.05
TOBACCO TAX (Chapter 125) - On wholesalers at 20% of wholesale price of all tobacco products. Annual license required; fee \$2.50. <u>Distribution:</u> State general fund.	Returns due on or before 20th day of following month.	1.34
INSURANCE PREMIUMS TAX (Chapter 181) - On gross premiums as follows: life insurance, 1½% for domestic and 2½% for foreign firms; surplus lines insurance ¼%; casualty and other insurance, 2½% for domestic and 3½% for foreign firms. Ocean marine insurance ¾ of 1½% of gross underwriting profits. Insurance companies are exempt from general excise and net income taxes. <u>Distribution:</u> State general fund.	Returns filed on or before April 15 with the Insurance Commissioner.	1.24
PROPERTY TAX (Chapter 128) - On real property, land and improvements. Rate varies from year to year and among counties. Assessment based on about 70% of "fair market value." In addition to certain exempt properties, a maximum \$3,250 home exemption is granted. For 1962, rates per \$1,000 of net assessed valuation are: Oahu \$13.89; Maui \$13.61; Hawaii \$16.10; Kauai \$15.50. There is no tax on personal property. <u>Distribution:</u> Respective counties' general funds, and Redevelopment Agency (Honolulu).	Returns filed, if required, on or before January 15. Assessment notices to taxpayers by March 10. Appeals not later than March 20. Net assessable set on or before March 31.	17.54
PERSONAL INCOME TAX (Chapter 121) - On net incomes of individuals at graduated rates: first \$500, 3%; next \$500, 3½%; next \$1,000, 4%; next \$3,000, 5%; next \$5,000, 6%; next \$10,000, 7%; next \$10,000, 8%; and on excess over \$30,000, 9%. Capital gains taxable at maximum 3%. Federal "cost of living" allowances paid to federal civilian employees are taxable. Deductions generally follow federal law, including among others, local taxes paid (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Personal exemptions: individuals \$600 for each federally allowed exemption (except blindness); estates, \$600; trust required to distribute all income, \$200; other trusts, \$80; blind persons, \$5,000. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers are required to file estimated income returns and make quarterly payments of estimated taxes. Annual returns required. <u>Distribution:</u> State general fund.	Returns due 20th day of 4th month after close of income year. Withholding returns due on or before 20th day of following month. Estimates of income on 20th of April, June, September and January.	17.30
CORPORATE INCOME TAX (Chapter 121) - On net incomes of corporations at 5% on first \$25,000, and 5½% on excess over \$25,000. Capital gains are taxed at 2-3/4%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations, local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.	Returns due 20th day of 4th month after close of income year. Estimates of income due 20th of September and January.	4.16
BANKS AND OTHER FINANCIAL INSTITUTIONS TAX (Chapter 127) - On net incomes, as defined, at 10% on banks, building and loan associations, and other financial corporations not taxed under the general excise or income tax laws. Tax is in lieu of all other taxes except real property. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.	Returns on or before April 20th, or 20th of fourth month after close of fiscal year. Other installments due on 20th of 2nd, 5th and 8th months thereafter	0.47
INHERITANCE AND ESTATE TAXES (Chapter 122) - Tax on shares of net estate having situs in Hawaii. Bequests to (a) spouse, exemption \$20,000, with rates graduated from 2% on first \$15,000 to 6% over \$250,000; (b) parent, child, grandchild or adopted child, exemption \$5,000, with rates graduated from 1½% on first \$15,000 to 7½% over \$250,000; (c) all others, exemption \$500, with rates graduated from 3½% on first \$4,500 to 9% over \$100,000. Estate tax incorporating the 80% credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.	Executor or administrator to decedent's estate to file a return. Payment due within 18 months after death.	0.61
LICENSES, FEES AND PERMITS - Various business and occupation, as well as non-business licenses, fees and permits are imposed either by the state or county governments. <u>Distribution:</u> To state and counties general and special funds, depending on levy.		1.30
<p>NOTE: As in other states, all federal taxes are applicable in Hawaii</p> <p>a. Legal reference is to Revised Laws of Hawaii, 1955, as amended.</p> <p>b. Based on fiscal 1962 state and city-county collections (excluding Unemployment Compensation) and calendar 1961 county collections.</p> <p>c. The ¾% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.</p> <p>SOURCE: Compiled by the Tax Foundation of Hawaii from the Revised Laws of Hawaii 1955, as amended; and reports from the State Department of Accounting and General Services, State Department of Taxation, City-County Finance Department, and County Auditors.</p>		

TABLE 22
TRENDS IN REAL PROPERTY TAX BASE, RATES AND COLLECTIONS
State of Hawaii: By Counties—1951-1962 (Amounts in Thousands—Except Rates)

Cal. Year	City & County of Honolulu ^a			Maui County			Hawaii County ^c			Kauai County			Total - All Counties		
	Valuation	Rate Per M	Tax Rev. b	Valuation	Rate Per M	Tax Rev. b	Valuation	Rate Per M	Tax Rev. b	Valuation	Rate Per M	Tax Rev. b	Valuation	Av. Rate Per M	Tax Rev. b
1951	\$ 523,002	\$15.01	\$ 8,062	\$ 66,023	\$15.15	\$ 1,000	\$ 74,762	\$16.05	\$ 1,208	\$ 41,030	\$14.62	\$ 600	\$ 714,817	\$15.11	\$10,890
1952	559,139	14.84	8,104	64,910	15.41	990	70,418	17.04	1,246	41,107	14.60	603	735,574	15.09	10,943
1953	567,961	14.09	8,278	66,533	15.03	1,021	71,825	16.71	1,208	40,796	14.71	601	747,114	14.46	11,108
1954	588,506	13.93	8,447	66,762	14.98	1,003	71,735	16.73	1,211	40,730	14.73	602	767,734	14.33	11,263
1955	606,870	14.57	8,904	66,515	15.03	1,008	72,386	16.58	1,210	41,111	14.59	603	786,883	14.80	11,725
1956 ^d	773,558	10.74	8,489	72,459	13.80	1,001	86,484	13.88	1,164	45,810	13.10	603	978,311	11.35	11,287
1957	822,612	15.15	12,472	72,390	16.57	1,201	88,217	15.88	1,211	46,136	16.52	704	1,029,360	15.20	15,650
1958	870,751	15.15	13,133	73,217	16.57	1,225	90,855	15.62	1,436	46,441	17.52	811	1,081,265	15.39	16,605
1959	935,702	15.15	14,201	74,984	16.57	1,249	94,734	16.50	1,564	46,977	17.52	829	1,152,398	15.48	17,843
1960 ^d	1,527,490	11.70	17,663	103,559	13.61	1,399	125,709	15.10	1,838	63,345	15.50	970	1,820,104	12.18	21,870
1961	1,660,997	13.89	23,372	106,985	13.61	1,449	125,608	16.10	1,986	64,762	15.50	1,003	1,958,352	14.07	27,810
1962 ^e	1,840,902	13.89	25,570	109,805	13.61	1,494	130,910	16.10	2,108	64,855	15.50	1,005	2,146,472	14.06	30,177

NOTE: Assessed value from 1956 at approximately 70% of market value. Prior years adjusted to 70% basis. Valuation is net assessed valuation for tax rate purposes as at January 1.

a. Includes rates and tax revenues for Honolulu Redevelopment Agency for 1952 and subsequent to 1953.

b. Tax revenues include collections for prior years and may reflect tax collections on a base of under or over 50% of assessed valuation of property on appeal.

c. Includes rate and tax revenue for Hawaii Redevelopment Agency for 1961.

d. Valuations reflect revaluation of property.

e. Tax revenue data are preliminary.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the State Department of Taxation.

TABLE 23
REAL PROPERTY VALUATIONS IN HAWAII
As at January 1, 1962—By Counties^a

Type of Properties	Honolulu		Maui		Hawaii		Kauai		All Counties	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Sugar	\$ 37,268,344	1.17	\$ 33,281,507	21.41	\$ 30,072,879	15.36	\$33,159,035	36.69	\$ 133,781,765	3.69
Pineapple	12,720,123	.40	20,910,320	13.45	3,555,390	3.94	37,185,833	1.02	37,185,833	1.02
Ranch	2,583,467	.08	11,389,815	7.31	1,964,810	2.17	39,414,886	.92	39,414,886	.92
Owner Occupied Homes: Fee	615,341,017	19.30	37,387,952	24.05	37,991,190	19.40	19,886,414	22.00	710,606,573	19.57
Leasehold	153,270,562	4.81	338,265	.21	792,687	.41	109,065	.12	154,510,579	4.26
Government: Federal	569,163,711	17.85	4,186,377	2.69	3,592,175	1.84	581,876	.64	577,524,139	15.91
State	293,852,015	9.21	11,372,146	7.32	25,734,778	13.14	7,710,690	8.53	338,666,629	9.33
Counties	164,960,827	5.17	5,442,999	3.50	8,049,027	4.11	4,784,973	5.26	183,207,826	5.08
Public Utilities ^b	42,927,540	1.35	2,390,090	1.54	1,177,125	.60	159,422	.18	46,654,182	1.28
Miscellaneous Exempt ^c	120,429,247	3.78	5,653,578	3.64	5,605,650	2.86	3,659,269	4.05	135,347,744	3.73
All Others	1,176,048,012	36.88	23,128,775	14.88	65,278,913	33.34	14,844,284	16.42	1,279,299,984	35.24
Total Market Value	\$3,188,564,870	100.00	\$15,451,824	100.00	\$195,891,218	100.00	\$90,385,228	100.00	\$3,630,293,140	100.00
Exempt Properties										
Government	1,027,976,553	32.23	21,001,522	13.51	37,375,980	19.09	13,047,539	14.43	1,099,401,594	30.28
Public Utility ^b	42,927,540	1.35	2,390,090	1.54	1,177,125	.60	159,422	.18	46,654,182	1.29
Homes ^d Fee	118,583,244	3.72	15,994,735	10.29	18,092,696	9.24	8,239,094	9.12	160,909,769	4.43
Leasehold	24,797,621	.78	97,972	.06	354,811	.18	29,029	.03	25,275,433	.70
Others ^e	120,429,247	3.78	5,653,578	3.64	5,605,650	2.86	3,659,269	4.05	135,347,744	3.73
Sub Total	\$1,334,714,210	41.86	\$ 45,137,897	29.23	\$ 82,698,282	41.97	\$26,134,383	28.91	\$1,467,592,722	40.43
Taxable Values	\$1,853,850,660	58.14	\$110,313,927	70.96	\$133,194,936	68.03	\$63,250,845	72.19	\$2,162,610,418	59.57
Less: 50% Appeals	12,946,775	.41	508,983	.32	2,284,818	1.17	395,598	.44	16,138,174	.44
Net Taxable	\$1,840,903,885	57.73	\$109,804,944	70.64	\$130,910,118	66.86	\$62,855,247	71.75	\$2,146,472,244	59.13

a. Assessors' valuations at approximately 70% of market value.

b. Exempt from property taxation since subject to special public utility excise tax.

c. Nonprofit educational, religious, community, hospital, veteran, cemetery and other designated properties.

d. Includes fee simple land and buildings and leasehold buildings only occupied as a home. Basic exemption \$1550; additional exemption approximately 50% of excess of \$1550 not exceeding \$5000.

SOURCE: Reports of the State Department of Taxation.

TABLE 24

OWNER OCCUPIED HOME PROPERTY VALUATIONS

Land and Improvements Gross Values and Home Exemptions
State of Hawaii: By Counties--As at January 1, 1962

Gross Assessed Valuation Grouping ^a	Number of Properties	Land and Buildings Gross Value				Home Exemption Gross Value ^c				Tax Value Of Exemptions ^e
		Fee Simple	Leasehold	Total	Average Per Property ^b	Fee Simple	Leasehold ^d	Total	Average Per Property ^b	
HONOLULU										
\$ 1 - \$1550	68	\$ 36,982	\$ 173,993	\$ 210,975	\$ 3,103	\$ 36,982	\$ 33,518	\$ 70,500	\$1,037	\$ 979
1551 - 3099	293	408,248	1,550,483	1,958,731	6,685	322,465	263,350	585,815	1,999	8,137
3100 - 4999	1,943	3,783,899	12,309,032	16,092,931	8,283	2,556,297	2,933,753	5,490,050	2,826	76,257
5000 and Over	42,226	611,111,888	139,237,054	750,348,942	17,770	115,667,500	21,567,000	137,234,500	3,250	1,906,187
Total - HONOLULU	44,530	\$615,341,017	\$153,270,562	\$768,611,579	\$17,261	\$118,583,244	\$24,797,621	\$143,380,865	\$3,220	\$1,991,560
MAUI										
\$ 1 - \$1550	326	\$ 341,983	\$ 19,364	\$ 361,347	\$ 1,108	\$ 341,983	\$ 7,234	\$ 349,217	\$1,071	\$ 4,753
1551 - 3099	964	2,222,382	69,740	2,292,122	2,378	1,831,750	20,000	1,851,750	1,921	25,202
3100 - 4999	1,025	4,059,874	44,306	4,104,180	4,004	2,780,752	21,988	2,802,740	2,734	38,145
5000 and Over	3,412	30,763,713	204,855	30,968,568	9,076	11,040,250	48,790	11,089,000	3,250	150,921
Total - MAUI	5,727	\$ 37,387,952	\$ 338,265	\$ 37,726,217	\$ 6,587	\$ 15,994,735	\$ 97,972	\$ 16,092,707	\$2,810	\$ 219,021
HAWAII										
\$ 1 - \$1550	666	\$ 607,568	\$ 202,461	\$ 810,029	\$ 1,216	\$ 607,568	\$ 109,311	\$ 716,879	\$1,076	\$ 11,542
1551 - 3099	1,537	3,476,910	139,979	3,616,889	2,353	2,851,278	90,350	2,941,628	1,914	47,360
3100 - 4999	1,502	5,920,308	122,235	6,042,543	4,023	4,058,350	70,650	4,129,000	2,749	66,477
5000 and Over	3,280	27,986,404	328,012	28,314,416	8,632	10,575,500	84,500	10,660,000	3,250	171,626
Total - HAWAII	6,985	\$ 37,991,190	\$ 792,687	\$ 38,783,877	\$ 5,552	\$ 18,092,696	\$ 354,811	\$ 18,447,507	\$2,641	\$ 297,005
KAUAI										
\$ 1 - \$1550	103	\$ 88,402	\$ 34,671	\$ 123,073	\$ 1,195	\$ 88,402	\$ 10,944	\$ 99,346	\$ 965	\$ 1,540
1551 - 3099	382	921,422	3,730	925,152	2,422	746,369	1,950	748,319	1,959	11,599
3100 - 4999	574	2,316,405	8,292	2,324,697	4,050	1,586,823	3,138	1,589,961	2,770	24,644
5000 and Over	1,794	16,560,185	62,372	16,622,557	9,266	5,817,500	13,000	5,830,500	3,250	90,373
Total - KAUAI	2,853	\$ 19,886,414	\$ 109,065	\$ 19,995,479	\$ 7,009	\$ 8,239,094	\$ 29,032	\$ 8,268,126	\$2,898	\$ 128,156
ALL COUNTIES										
\$ 1 - \$1550	1,163	\$ 1,074,935	\$ 430,489	\$ 1,505,424	\$ 1,294	\$ 1,074,935	\$ 161,007	\$ 1,235,942	\$1,063	\$ 18,814
1551 - 3099	3,176	7,028,962	1,763,932	8,792,894	2,769	5,751,862	375,650	6,127,512	1,929	92,298
3100 - 4999	5,044	16,080,486	12,483,865	28,564,351	5,663	10,982,222	3,029,529	14,011,751	2,778	205,523
5000 and Over	50,712	686,422,190	139,832,293	826,254,483	16,293	143,100,750	21,713,250	164,814,000	3,250	2,319,107
Total - ALL COUNTIES	60,095	\$710,606,573	\$154,510,579	\$865,117,152	\$14,396	\$160,909,769	\$25,279,436	\$186,189,205	\$3,098	\$2,635,742

a. Grouped by gross valuation for home exemption purposes, excluding land valuation on leasehold.

b. Total value divided by number of properties in range.

c. Bracket schedule exemptions ranging from 100% exemption on first \$1550 to maximum \$3250 exemption on valuations \$5000 or over.

d. Exemption limited to improvements only.

e. Total exempt values times 1962 tax rates as follows (per \$1000): Honolulu \$13.89, Maui \$13.61, Hawaii \$16.10, and Kauai \$15.50.

SOURCE: State Department of Taxation.

HOW GOVERNMENT SPENDS ITS MONEY

HAWAII STATE AND COUNTIES

State and county government operating expenditures during the past year, adjusted for intergovernmental transfers, totalled \$281.7 million, a 13% increase from the \$249.5 million of fiscal 1961. Expenditures for education accounted for 29.1% of total spending, amounting to \$82.1 million for public schools, University and public libraries. Public safety expenditures, including police and fire protection and the national guard, amounted to \$38.5 million (13.7%). For the public health, welfare, and hospitals, the state and counties spent \$37.4 million (13.3%). To provide adequate and improved roads, \$23.3 million (8.3%) was expended for highways. General government expenditures for staff and other executive and legislative agencies amounted to \$20.7 million (7.3%). Benefit payments and other unemployment compensation expenses cost \$16.6 million (5.9%). For debt charges, i. e., bond principal repayment and interest costs, the state and counties expended \$14.7 million (5.2%). All other governmental costs, including expenditures for natural resources, recreation, harbors and airports, retirement and pensions, cash for capital improvements and others, amounted to \$48.4 million (17.2%).

Compared to other states, direct general expenditures of Hawaii's governments are much higher, according to 1961 data compiled by the federal government. Hawaii spent more per resident for education (\$128 to the U. S. average \$114), for health, hospitals, and sanitation (\$45 vs. \$33), for police (\$14 vs. \$11) and fire (\$7 vs. \$6) protection, for general government control (\$21 vs. \$12) and interest on the bonded debt (\$15 vs. \$10). But in certain other areas, Hawaii's per capita expenditure was lower than the national average: for highways (\$41 vs. \$55) and public welfare (\$16 vs. \$26). The total state and local government expenditures in Hawaii amounted to \$415 per capita compared to a U. S. average \$312, and higher than for all but four states.

Government employment in Hawaii was high - 24,487 persons employed by Hawaii's governments as at November 15, 1962, according to state labor department data - 65.5% by the state and 34.5% by the counties. In both number and compensation paid, Hawaii ranked higher than most states, according to federal data for October 1961. There were 330 state and local employees per 10,000 population in Hawaii (129 in education and 201 other employees), ranking higher than 29 states, and 3.4% above the average 319 for the nation (145 education and 175 others). The average monthly earnings of Hawaii's public employees was \$460 (\$466 for education employees and \$456 for others), higher than all but six states, and 10.8% more than the U. S. average \$415 (\$458 education and \$380 others).

STATE OF HAWAII

State government operating expenditures, including those reimbursed by the counties, amounted to \$216.9 million in fiscal 1962. Over one-third went for education - 24.6% for public schools and libraries, and 9.4% for the University. Health, hospitals and welfare expenditures accounted for 13% of the total, while national guard and other protective services totalled 11% of state spending. In other areas, unemployment compensation costs accounted for nearly 8% of the total, highways slightly more than 7%, general government 6%, natural resources and debt principal and interest costs about 5% each, public employees' pensions and retirement costs over 4%, and the remaining 7% for various other purposes such as airports, harbors, homesteading, land development, public housing, etc.

The state general fund, at the end of fiscal 1962, showed a cash balance of \$29.7 million. But unpaid balances of \$21.5 million carried forward to the current fiscal period results in an unappropriated balance of only \$8.1 million, compared to a \$12.5 million balance at the end of 1961. For the current fiscal year ending June 30, 1963, it is presently estimated that appropriations will outstrip receipts, resulting in a balance of less than \$0.4 million.

COUNTIES

Total county expenditures, including those financed from state funds, totalled \$75.5 million during the past year. Largest share of the county dollar, 19¢, was expended for police, fire, and other public safety. Health, hospital and welfare costs took 16¢. For legislative, executive, and other general government costs, nearly 14¢ of each dollar was expended. For repairs, maintenance, and construction (other than from bond funds) of school buildings and grounds, including custodial and janitorial services, the counties spent 11¢. To finance various other capital improvements, the counties borrowed funds through bond issues, resulting in principal repayment and interest costs on the bonded debt totalling 10¢ of each dollar the counties spent during the past year. Another 10¢ went for highways, with the remaining 19¢ for various other purposes, such as, recreation, public employees' pension, retirement and pay adjustments, and miscellaneous other expenditures.

TABLE 25
DEPARTMENT OF TRANSPORTATION
 Division of Airports—State of Hawaii
 Revenues and Expenditures—Selected Fiscal Years

	1952	1957	1960	1961	1962
REVENUES ^a					
Fuel Tax	\$1,348,829	\$1,286,373	\$2,116,799	\$ 3,158,455	\$ 3,544,486
Landing Fees	60,092	66,053	92,478	99,952	99,911
Concessions and Other Rentals	202,724	412,851	686,412	634,063	716,294
Bond Funds	546,925	550,000	—	—	5,335,000
Federal Grants	97,870	245,823	2,146,246	532,307	1,168,784
All Others	279,546	135,313	190,962	1,574,599	331,509
TOTAL	\$2,535,986	\$2,696,413	\$5,232,897	\$ 5,999,376	\$11,195,984
EXPENDITURES ^b					
Personal Services	\$ 486,650	\$ 616,259	\$ 718,348	\$ 737,221	\$ 834,969
Other Operating Expenses	304,673	500,018	648,820	957,935	943,142
Capital Outlay	1,193,198	772,770	2,242,715	7,520,468	7,716,230
Bond Interest	5,400	23,008	940,159	783,153	772,960
Miscellaneous Others	42,385	53,452	9,567	60,273	45,251
TOTAL	\$2,032,306	\$1,965,507	\$4,559,609	\$10,059,050	\$10,312,552

a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.

b. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased.

SOURCE: Comparative Statements of Receipts and Expenditures (1952 and 1957) and 1960 Annual Report of the Hawaii Aeronautics Commission. For later fiscal years - Consolidated Statement of Receipts and Expenditures, Airports Division, State Department of Transportation.

TABLE 26
DEPARTMENT OF TRANSPORTATION
 Division of Harbors—State of Hawaii
 Revenues and Expenditures: Selected Fiscal Years

	1952	1957	1960	1961	1962
REVENUES					
Harbor Special Fund					
Wharfage	\$ 559,393	\$ 893,631	\$ 867,526	\$1,049,793	\$1,059,196
Pilotage Fees	97,402	182,035	251,771	251,654	257,667
Dockage and Mooring Charges	261,920	316,095	326,418	596,984	409,279
Rentals	339,454	530,019	679,268	858,969	827,810
Sales of Services and Materials	98,915	93,725	121,969	149,961	207,688
Reimbursements and Refunds	8,627	101,758	80,392	235,395	338,230 ^c
Miscellaneous Others	5,218	34,354	55,678	135,946	138,691
Sub-Total	\$1,370,929	\$2,151,617	\$2,383,022	\$3,278,702	\$3,238,561
Small Boat Harbor Fund					
Fuel Tax	\$ --	\$ 61,885	\$ (b)	\$ (b)	\$ (b)
Dockage and Mooring Charges	24,283	55,768	85,108	57,913	66,138
Rentals	18,596	19,055	70,841	28,441	37,068
All Others	5,957	2,653	31,170	10,320	4,203
Sub-Total	\$ 48,836	\$ 139,361	\$ 187,119	\$ 96,674	\$ 107,409
Total Revenues	\$1,419,765	\$2,290,978	\$2,570,141	\$3,375,376	\$3,345,970
EXPENDITURES ^a					
Harbor Special Fund					
Administration	\$ 61,723	\$ 96,841	\$ 148,442	\$ 229,594	\$ 145,189
Operations	248,408	333,568	441,058	426,137	509,305
Maintenance	218,718	230,727	362,010	497,582	477,957 ^c
Capital Outlay	108,620	506,705	217,616	434,193	—
Bond Interest	116,597	142,437	121,503	139,750	384,244
Miscellaneous Others	—	110,932	152,008	242,589	194,913 ^d
Sub-Total	\$ 754,066	\$1,421,210	\$1,442,637	\$1,969,845	\$1,711,608
Small Boat Harbor Fund					
Operations	\$ 28,490	\$ 31,755	\$ 52,465	\$ 48,403	\$ 49,607
Maintenance	21,315	53,306	84,550	42,657	42,050
Capital Improvements	3,145	60,535	65,676	88,005	35,611
Others	—	6,921	—	—	—
Sub-Total	\$ 52,950	\$ 152,517	\$ 202,691	\$ 179,065	\$ 127,268
Total Expenditures	\$ 807,016	\$1,573,727	\$1,645,328	\$2,148,910	\$1,838,876

a. Excludes transfers to Bond Reserve and Bond redemption funds to avoid duplication since capital outlay expenditures are included in total.

b. General fund realization.

c. Includes reimbursed amount for personal services.

d. Includes drawbridge operation fund expense (\$7,904).

SOURCE: Annual Reports of the Board of Harbor Commissioners and Harbors Division, State Department of Transportation.

TABLE 27

DEPARTMENT OF TRANSPORTATION

Division of Highways—State of Hawaii
Revenues and Expenditures—Selected Fiscal Years^a

	1952	1957	1960	1961	1962
REVENUES					
State Appropriations	\$ —	\$12,500,000 ^c	\$13,428,629 ^d	\$ 1,037,121	\$ 5,222,635 ^d
Federal Grants	3,109,351	3,103,543	4,379,282	4,207,323	4,351,720
Fuel Tax Collections	4,751,540	6,583,622	7,526,890	8,007,739	8,272,324
Interest from Investments	—	151,748	432,564	652,676	299,319
Miscellaneous	152,537	416,948	290,300	337,116	429,152
Total	\$ 8,013,428	\$22,755,961	\$26,057,865	\$14,241,975	\$18,571,150
EXPENDITURES					
Administration	\$ 83,135	\$ 315,426	\$ 506,223	\$ 1,003,719	\$ 1,003,403
Design and Construction ^b	9,561,557	13,988,075	12,017,560	12,734,232	11,561,626
Operation and Maintenance	995,163	1,526,176	2,274,866	3,386,424	2,769,831
Interest on Bonds	—	381,255	2,141,115	2,166,236	2,136,691
All Others	—	20,753	139,467	207,440	7,550
Total	\$10,639,855	\$16,231,685	\$17,079,231	\$19,498,081	\$17,479,101

a. Excludes income from sale of investments and reimbursements. To eliminate duplication, expenditures for investments purchased and bond principal payments are not included.

b. Includes land acquisition expense.

c. Encumbrance of \$50 million revenue bonds and \$3,635,000 of general obligation bonds shown in annual report was reduced to actual revenue bond sales of \$12.5 million.

d. Includes proceeds from sale of bonds.

SOURCE: Annual Reports of the Department of Public Works, Territory of Hawaii and Department of Transportation, State of Hawaii.

TABLE 28

EMPLOYEES' RETIREMENT SYSTEM

Receipts, Expenditures, and Reserves
State of Hawaii—Selected Fiscal Years

	Fiscal 1952	Fiscal 1957	Fiscal 1960	Fiscal 1961	Fiscal 1962
SOURCE OF RECEIPTS ^a					
Retirement Reserve Contributions					
State	\$ 2,582,146	\$ 1,449,537	\$ 3,787,743	\$ 3,920,089	\$ 6,484,271
Counties	1,590,812	988,893	2,259,836	2,898,328	3,233,045
Employees	2,715,257	3,821,554	5,926,706	6,176,688	7,311,875
Social Security Contributions ^b					
State and Counties	—	—	(4,376,977	2,326,268	2,675,577
Employees	—	—	(2,326,268	2,611,727
Administration					
State	114,005	121,045	160,539	123,330	125,661
Counties	68,306	44,157	114,803	64,288	68,641
Earnings from Investments	1,692,730	3,230,167	4,650,295	5,366,297	7,907,278
TOTALS	\$ 8,763,256	\$ 9,655,353	\$ 21,276,899	\$ 23,201,556	\$ 30,418,075

OBJECT OF EXPENDITURES ^a					
Administration	\$ 117,212	\$ 127,429	\$ 201,765	\$ 184,390	\$ 194,302
Retirement Benefits	942,389	1,778,243	3,346,543	3,669,594	4,132,457
Death Benefits	50,090	104,037	655,650	656,676	737,342
Refunds and Withdrawals	462,180	1,010,975	1,177,081	1,353,364	1,602,708
Social Security	—	—	4,376,977	4,747,758	5,165,491
TOTALS	\$ 1,571,871	\$ 3,020,684	\$ 9,758,016	\$ 10,611,782	\$ 11,832,300

RETIREMENT SYSTEM CASH AND INVESTMENTS — AS AT JUNE 30					
TYPE	1952	1957	1960	1961	1962
Cash	\$ 1,890,214	\$ 2,074,025	\$ 1,886,760	\$ 2,126,653	\$ 3,704,160
Certificate of Deposit	298,788	400,000	7,440,000	5,690,000	11,190,000
Investments:					
Bonds	54,409,036	75,933,322	88,343,856	95,083,232	93,371,303
Stocks	3,723,838	9,079,998	16,939,584	18,580,700	23,525,985
Mortgages	2,512,747	14,767,141	22,301,295	32,574,101	36,737,899
TOTALS	\$62,834,623	\$102,254,486	\$136,911,495	\$154,054,686	\$168,529,347
MEMBERS IN SYSTEM	17,308	20,400	24,092	25,314	26,440

a. Excludes legislative and minimum pensions, Pensioners' bonus, redemption and purchases of securities. Data do not correspond to annual reports.

b. Integration with Social Security — 1958.

SOURCE: Prepared by the Employees' Retirement System, State of Hawaii.

TABLE 29
CLASSROOM TEACHERS SALARIES: 1962-63
Average and Distribution
All States

State	Average Salary		Distribution					
	Amount	Rank	Below \$3500	\$3500 4499	\$4500 5499	\$5500 6499	\$6500 7499	\$7500 & Above
HAWAII	\$5810 ^a	18	0.0%	6.0%	28.0%	43.0%	22.0%	1.0%
U. S. Average	5735	—	4.7	18.9	27.3	23.8	14.8	10.5
Alabama	3988 ^b	47	18.5	60.5	17.5	3.5	0.0	0.0
Alaska	7350	1	0.0 ^b	0.0 ^b	3.5 ^b	28.5 ^b	42.0 ^b	26.0 ^b
Arizona	6250	9	0.0	0.0	29.5	31.5	25.0	14.0
Arkansas ^c	3737	49	48.0	45.0	7.0	0.0	0.0	0.0
California	7050	2	0.0	0.3	15.2	26.5	24.5	33.5
Colorado	5675	21	0.4	20.0	42.0	20.0	13.0	4.6
Connecticut	6400	5	0.0	9.0	26.5	20.0	28.0	16.5
Delaware	6110	13	0.0	4.0	24.0	41.0	24.0	7.0
Florida	5450	25	2.0	21.0	33.0	39.0	5.0	0.0
Georgia	4637 ^d	41	5.0	67.0	16.0	9.0	3.0	0.0
Idaho	4790	38	6.0	38.0	43.0	11.0	1.8	0.2
Illinois	6360	6	0.0	11.0	24.0	24.0	22.0	19.0
Indiana ^b	6150	12	0.0	9.0	27.0	28.0	24.0	12.0
Iowa	5176	29	10.5	24.5	28.0	25.5	9.0	2.5
Kansas	5095	33	1.8	21.3	48.3	21.1	6.2	1.3
Kentucky	4275	44	21.9	65.0	12.5	0.6	0.0	0.0
Louisiana	5100	32	3.5	30.8	20.2	37.4	6.8	1.3
Maine	4700	39	8.0	40.0	42.0	9.0	1.0	0.0
Maryland	6168	11	0.8	5.1	30.4	24.1	18.6	21.0
Massachusetts ^b	6075	14	0.0	5.0	30.0	37.0	21.0	7.0
Michigan	6444	4	1.0	10.0	24.0	35.0	20.0	10.0
Minnesota	5700	20	0.0	13.0	32.0	25.0	22.0	8.0
Mississippi ^e	3610	50	53.0	33.0	11.5	2.5	0.0	0.0
Missouri	5289	27	1.5	25.0	30.5	24.0	14.5	4.5
Montana ^b	5150	31	6.0	31.0	42.0	12.0	8.0	1.0
Nebraska	4650	40	30.5	38.0	20.0	8.0	3.5	0.0
Nevada	6270	8	0.0	0.5	43.5	35.0	14.0	7.0
New Hampshire	5035	34	0.0	38.0	39.3	20.0	2.5	0.2
New Jersey	6308	7	0.0	4.0	29.0	24.0	21.0	22.0
New Mexico	5820	17	0.0	5.0	39.0	39.0	15.0	2.0
New York	6950	3	0.0	0.0	17.0	20.0	32.0	31.0
North Carolina	4975	35	2.0	32.0	54.0	11.0	1.0	0.0
North Dakota	4275	45	12.5	50.5	30.0	5.5	1.5	0.0
Ohio	5750	19	1.5	13.5	21.0	37.0	20.0	7.0
Oklahoma	5175	30	1.0	27.0	49.0	18.0	5.0	0.0
Oregon	6050	15	0.0	4.5	33.0	30.0	25.5	7.0
Pennsylvania	5660	22	0.0	17.4	32.3	33.4	13.6	3.3
Rhode Island	6000	16	0.0	11.0	30.0	46.0	9.0	4.0
South Carolina	4150	46	30.0	55.0	13.0	1.8	0.2	0.0
South Dakota	3950	48	37.0	32.0	23.5	7.5	0.0	0.0
Tennessee	4300	43	31.0	39.0	20.0	10.0	0.0	0.0
Texas	5300	26	1.0	24.0	48.0	25.0	1.8	0.2
Utah	5205	28	0.0	28.0	36.0	32.5	3.5	0.0
Vermont	4900	37	1.0	46.0	32.0	18.0	3.0	0.0
Virginia	4950	36	7.4	43.0	30.0	13.6	4.3	1.7
Washington	6245	10	0.0	2.0	34.0	36.0	19.0	9.0
West Virginia	4475	42	14.0	51.0	29.0	6.0	0.0	0.0
Wisconsin	5650	23	3.0	20.0	29.0	26.0	15.0	7.0
Wyoming	5525	24	0.1	6.0	41.3	32.0	15.0	5.6

a. Not comparable with 1960-61 figure listed in "Government in Hawaii - 1961," as basis for computation has been revised. Hawaii figures for three years now exclude certain teachers. Unadjusted and adjusted figures for Hawaii are as follows:

Hawaii	1960-61	Rank	1961-62	Rank	1962-63	Rank
Unadjusted	\$5,550	14	\$5,570	18	\$6,070	15
Adjusted	5,405	18	5,430	21	5,810	18

b. Estimated by NEA Research Division.

c. Adjusted to exclude employer contributions to teacher retirement and social security.

d. Excludes salaries of kindergarten teachers.

e. Subject to possible increase by state legislature.

SOURCE: "Estimates of School Statistics, 1962-63," Research Division, Research Report R13, National Education Association, December 1962. Research and Statistics, Business Administration, Department of Education, State of Hawaii.

TABLE 30
ESTIMATED TEACHER-PUPIL RATIOS AND PER CAPITA
DIRECT SCHOOL EXPENDITURES
All States and D. C.

State	Teacher-Pupil Ratios ^a			Per Capita Direct Expenditures - Local Schools ^b			
	Elementary	Secondary	Total	Capital Outlay	Other	Total Expenditures Amount	Rank
HAWAII	30.2	31.3	30.7	\$24.20	\$ 73.36	\$ 97.56	17
U. S. Average	29.2	22.4	26.5	16.56	74.17	90.73	—
Alabama	32.0 ^c	27.0	29.7 ^c	12.78	49.85	62.63	48
Alaska	31.5	16.7	27.2	42.74	88.46	131.20	1
Arizona	27.6	24.7	26.8	18.62	89.43	108.05	11
Arkansas	29.1	25.7	27.6	8.51	48.97	57.48	51
California	33.5	27.9	31.4	24.33	101.87	126.20	2
Colorado	27.7	21.0	24.6	18.19	93.71	111.90	7
Connecticut	29.5	18.3	25.0	11.59	73.49	85.08	27
Delaware	25.4	20.6	23.1	23.58	77.73	101.31	14
Florida	30.2	25.7	28.2	13.08	65.82	78.90	35
Georgia	31.7 ^d	24.8 ^d	29.2 ^d	6.95	58.44	65.39	45
Idaho	28.2	23.4	25.9	14.33	68.13	82.46	34
Illinois	25.6	20.3	24.0	16.76	71.49	88.24	24
Indiana	27.5 ^e	27.8 ^e	27.6 ^e	16.88	74.12	91.00	23
Iowa	21.6	22.5	21.9	16.66	79.78	96.44	18
Kansas	31.8 ^f	13.9 ^f	24.3 ^f	17.14	78.03	95.17	19
Kentucky	29.6	23.4	27.5	8.71	55.33	64.04	46
Louisiana	34.1	16.3	27.0	14.00	70.04	84.04	30
Maine	27.6	18.9	24.9	7.46	59.58	67.04	44
Maryland	28.5 ^g	22.0 ^g	25.4 ^g	21.55	71.83	93.38	21
Massachusetts	28.1 ^e	22.0 ^e	25.5 ^e	13.53	69.07	82.59	33
Michigan	27.9	23.3	25.9	21.50	80.68	102.18	13
Minnesota	27.1	21.3	24.4	20.66	88.18	108.85	10
Mississippi	40.5	17.2	30.9	12.10	48.67	60.77	50
Missouri	29.1	20.0	26.1	11.40	63.09	74.49	38
Montana	21.8	25.7	23.0	13.34	86.66	100.00	15
Nebraska	22.0	21.4	21.8	12.86	71.28	84.14	29
Nevada	41.9 ^e	19.5 ^e	33.6 ^e	29.43	87.29	116.72	5
New Hampshire	29.6	22.0	26.5	10.79	57.65	68.44	43
New Jersey	27.0 ^e	17.5 ^e	23.1 ^e	16.67	74.60	91.27	22
New Mexico	27.2	28.0	27.5	20.24	90.34	110.58	9
New York	27.6 ^e	20.7 ^e	24.2 ^e	19.50	85.70	105.20	12
North Carolina	30.4	26.0	29.1	14.17	55.27	69.44	42
North Dakota	22.9	16.6	20.8	24.61	72.34	98.75	16
Ohio	29.1	23.2	26.8	15.15	71.46	86.60	26
Oklahoma	26.5	26.5	26.5	13.56	70.47	84.03	31
Oregon	25.5	23.0	24.8	13.45	97.67	111.06	8
Pennsylvania	29.3	24.1	26.8	14.41	72.43	86.83	25
Rhode Island	25.4	21.6	23.6	14.76	61.13	76.01	37
South Carolina	34.0	25.7	30.5	8.31	54.34	62.69	47
South Dakota	21.0	18.7	20.4	10.87	72.46	83.33	32
Tennessee	31.2	27.9	30.0	12.39	50.01	62.41	49
Texas	33.5	14.5	25.7	15.02	63.85	78.88	36
Utah	30.7	25.0	28.1	33.41	85.81	119.21	4
Vermont	26.6	21.3	24.8	15.95	68.35	84.30	28
Virginia	30.9	21.4	27.1	13.18	59.13	72.31	40
Washington	27.4	23.4	25.7	23.91	88.22	112.10	6
West Virginia	30.0	28.2	29.2	10.32	60.16	70.54	41
Wisconsin	26.3	21.1	24.7	22.28	72.35	94.63	20
Wyoming	20.4	25.7	22.2	19.53	103.25	122.49	3
Dist. Columbia	31.1	23.4	27.9	9.99	63.34	73.32	39

- a. Estimated for school year 1962-63. Calculated by dividing public school enrollment by number of classroom teachers as reported by National Education Association. Hawaii's legal ratio is 32 to 1.
- b. As reported for fiscal year 1961 by U. S. Department of Commerce. Because of rounding detail may not add to totals.
- c. Enrollment excluded kindergarten pupils.
- d. Teacher number included other non-supervisory instructional staff.
- e. Certain base figures estimated by NEA Research Division.
- f. Enrollment included re-entries.
- g. Enrollment not cumulative, but as of a specific date.

SOURCE: "Estimates of School Statistics, 1962-63," Research Division, Research Report R13, National Education Association, December 1962. Government Finances in 1961, dated October 26, 1962, Bureau of the Census, U. S. Department of Commerce.

TABLE 31
HAWAII PUBLIC SCHOOL COSTS
Selected Fiscal Years: 1952-1962^a

Objects of Expenditures	Fiscal 1952	Fiscal 1957	Fiscal 1960	Fiscal 1961	Fiscal 1962
Administration	\$ 505,366	\$ 565,529	\$ 758,895	\$ 818,045	\$ 937,864
Instruction	14,037,663	22,120,413	35,375,850	35,234,190	38,031,581
Other School Services	877,511	2,439,583	3,122,509	2,053,403	2,735,760
School Plant Operation	953,407	1,462,677	2,870,291	3,271,092	3,152,031
School Plant Maintenance	1,305,764	1,509,768	2,221,549	2,357,131	2,182,459
Retirement Contributions	(c)	1,767,338	2,251,518	2,630,208	2,808,407
Workmen's Compensation	(c)	22,801	41,207	43,325	77,090 ^e
Debt Service	(c)	1,158,003	2,682,011	4,672,430	4,059,821
Sub-Total	\$17,679,711	\$31,046,112	\$49,323,830	\$51,079,824	\$53,985,013
Capital Outlay ^b	685,591	4,524,665	3,757,853	5,040,354	4,598,670
Adult Education	124,508	243,192	263,537	234,913	206,770
TOTAL	\$18,489,810 ^d	\$35,813,969	\$53,345,220	\$56,355,091	\$58,790,453
Average Enrollment	96,056	124,770	140,331	144,764	149,156
Average Daily Attendance	90,277	117,573	132,014	136,860	140,508

a. Does not include all costs attributable to education department operations. Includes expenditures from federal, state and county funds.

b. Does not include expenditures from bond funds.

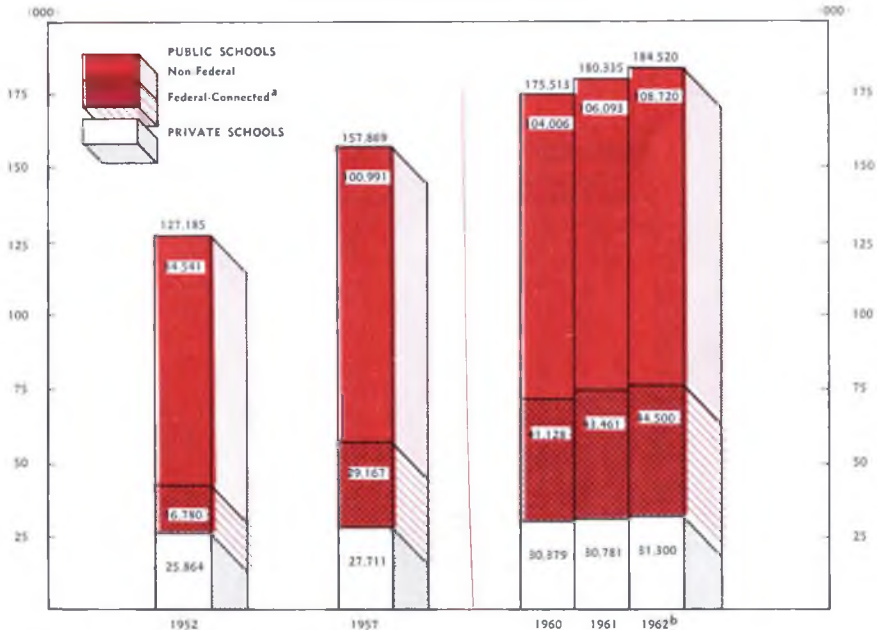
c. Not available.

d. Not comparable with subsequent years since total does not include certain fixed charges.

e. Includes \$5,919 for unemployment compensation.

SOURCE: Annual Reports of the Department of Public Instruction, Territory of Hawaii and Department of Education, State of Hawaii.

CHART 6
TRENDS IN SCHOOL ENROLLMENT
State of Hawaii—Public and Private Schools
As at December 31—Selected Years 1952-1962



a. Includes enrollment for partial as well as full Federal impact-area aid.

b. Preliminary public school data; private school enrollment estimated.

SOURCE: Department of Education, State of Hawaii.

TABLE 32
UNIVERSITY OF HAWAII
Current Income and Expenditures—Selected Fiscal Years
(Excludes Plant Funds Expenditures)

	1952	1957	1960	1961	1962
REVENUES					
For Educational Purposes	\$(3,957,619)	\$(5,974,720)	\$(10,761,840)	\$(13,457,507)	\$(16,877,349)
Federal Funds	459,440	836,620	2,118,051	3,581,318	4,638,476
State Appropriations	2,069,212	3,330,663	6,201,074	7,189,559	10,722,937
University Funds:	(1,428,967)	(1,807,437)	(2,442,715)	(2,686,630)	(1,515,936)
Student Fees	1,112,342	1,293,008	1,942,244	2,076,652	766,981
Departmental Earnings	256,777	372,195	155,300	168,278	84,813
Gifts and Grants	38,885	91,065	178,623	136,632	338,173
All Others	20,963	51,169	166,548	305,068	325,969
For Non-Educational Purposes	(773,709)	(965,709)	(1,534,638)	(1,984,877)	(1,906,944)
Auxiliary Enterprises	632,244	380,384	498,665	541,312	290,148
Projects	72,580	460,366	715,453	1,316,808	1,444,175
Other Sources	68,885	124,959	320,520	126,757	172,621
TOTAL REVENUES	\$ 4,731,328	\$ 6,940,429	\$ 12,296,478	\$ 15,442,384	\$ 18,784,293
EXPENDITURES					
For Educational Purposes	\$(3,891,924)	\$(5,823,789)	\$(10,563,533)	\$(13,167,195)	\$(16,827,531)
Instruction & Rel. Act.	1,745,131	2,718,405	4,890,266	5,383,632	6,769,919
Organized Research	773,323	1,151,723	1,937,771	2,460,630	3,322,972
Extension Service	493,633	656,388	888,471	926,883	955,811
Libraries	172,892	223,814	334,425	409,208	641,724
Plant Oper. & Maint.	278,750	483,238	819,281	1,101,977	1,255,969
Public Services	69,444	64,303	957,132	2,052,580	2,829,802
Adm. & Genl. Expenses	358,751	525,918	736,187	832,285	1,051,334
For Non-Educational Purposes	(690,870)	(941,560)	(1,438,645)	(1,469,196)	(1,566,975)
Auxiliary Enterprises	575,503	376,699	448,133	503,267	87,195
Projects	43,712	443,952	659,975	828,733	1,345,387
Others	71,655	120,909	330,537	137,196	134,393
TOTAL EXPENDITURES	\$ 4,582,794	\$ 6,765,349	\$ 12,002,178	\$ 14,636,391	\$ 18,394,506

SOURCE: Financial Report of the University of Hawaii.

TABLE 33
UNEMPLOYMENT COMPENSATION FUND
Covered Workers and Trust Fund Finances
State of Hawaii: January 1, 1961 - November 1962

Month	Covered Workers ^a	Contributions Received	Interest Earned	Benefits Paid	Fund Balance
December 1960	148,791	\$ 422,303	\$ --	\$ 606,944	\$25,108,998
January 1961	148,158	286,847	204,335	518,163	24,924,357
February	149,151	303,289	--	680,094	24,897,376
March	150,435	854,994	197,804	605,554	24,420,571
April	151,501	918,808	--	617,488	24,867,815
May	164,164	61,694	--	600,072	25,169,135
June	155,286	1,008,677	197,469	585,073	24,630,757
August	150,807	354,942	--	765,396	25,251,830
September	144,348	22,569	--	637,386	24,841,376
October	140,801	737,521	182,898	899,820	24,226,559
November	140,783	302,314	--	1,156,209	24,247,158
December 1961	142,480	23,240	--	1,116,053	23,393,263
January 1962	139,604	329,773	--	1,184,588	22,300,450
February	139,915	285,865	172,920	1,038,696	21,445,635
March	140,289	226,096	--	1,050,199	20,865,724
April	140,508	943,029	152,806	1,028,959	20,041,621
May	142,934	806,039	--	1,027,584	20,108,497
June	154,444	80,113	--	798,280	19,886,952
July	N.A.	1,054,199	143,316	701,374	19,168,785
August	N.A.	405,872	--	667,125	19,664,926
September	N.A.	30,332	--	721,757	19,403,673
October	N.A.	1,055,996	147,480	859,064	18,712,248
November	N.A.	233,288	--	871,841	19,056,660
					18,418,107

N.A. Data not currently available.

a. Average number of covered workers as reported on employers' quarterly returns.

SOURCE: Director of Research, Department of Labor and Industrial Relations, State of Hawaii.

TABLE 34

GOVERNMENT EXPENDITURES IN HAWAII

State of Hawaii and City and County of Honolulu: Fiscal 1962
Other Counties: Calendar 1961 (All Funds)^a

Object of Expenditure	State	C & C of Honolulu	Mau	County of Hawaii	Kauai	Totals
General Government:						
Control	\$ 3,577,827	\$ 878,872	\$ 181,407	\$ 168,422	\$ 124,996	\$ 4,931,524
Staff Agencies	9,289,654	4,675,424	623,670	866,874	354,989	15,810,611
Public Safety and Corrections:						
Police and Fire	188,923	8,539,946	1,113,937	1,629,891	972,224	12,444,921
Other Protection	24,185,389	1,716,488	69,303	60,255	55,326	26,086,761
Highways	15,611,816	4,671,752	874,001	1,435,678	731,718	23,324,965
Devel. and Cons. Natural Resources	10,591,085	—	—	—	—	10,591,085
Health and Sanitation	4,090,387	4,725,728	233,681	90,690	136,864	9,277,350
Hospitals and Institutions	11,991,099	—	1,229,791	1,776,445	69,666	15,067,001
Public Welfare	11,818,320	1,044,646 ^e	40,423	66,844	71,781	13,042,014
Schools: University	20,470,393	—	—	—	—	20,470,393
Public	51,240,828	6,306,811	579,964	1,036,929	409,484	59,574,016
Libraries	2,043,232	—	—	—	—	2,043,232
Recreation	1,532,705	2,704,947	303,054	588,826	192,623	5,322,155
Utilities and Other Enterprises	9,102,223	—	175,754	4,804	—	9,282,781
Interest Expense ^b	2,192,145 ^d	3,407,911	239,885	328,828	93,789	6,262,558
Bond Redemption ^b	4,906,103 ^d	2,527,005	362,804	442,2109	206,372	8,444,494
Retirement and Pension ^b	9,471,121	2,316,938	471,438	636,598	322,776	13,218,871
Unemployment Compensation	16,553,893	—	—	—	—	16,553,893
Miscellaneous	4,024,304	1,383,004 ^f	45,357	188,688	34,362	5,675,715
Cash for Capital Improvements ^b	—	4,559,348	—	—	—	4,559,348
Sub-Total	\$212,881,447	\$49,458,820	\$6,544,469	\$9,321,982	\$3,776,970	\$281,983,688
Less State Salary Grants ^c	\$ —	\$ —	\$ 38,225	\$ 141,036	\$ 76,695	\$ 255,956
Total	\$212,881,447	\$49,458,820	\$6,506,244	\$9,180,946	\$3,700,275	\$281,727,732

a. Data does not correspond to Tables 37-40 and Table 35 since intergovernmental transfers have been eliminated (by subtracting receipts from other governmental units or agencies) to avoid duplication. Excludes expenditures from bond, improvement district, trust (except City-County liquor commission and motor vehicle dealers) and water supply funds.

b. Amounts not allocated to functions.

c. Detail by object of expenditure not available. Other grants have been deducted from specific expenditures to avoid duplication.

d. Includes interest and redemption costs on veterans' bonds, Sand Island and other land development bonds which are reimbursable from loan and interest revenues of the Veterans' Farm and Home Loan Fund, and sale and/or lease of Sand Island and other public lands.

e. Includes Maluhia expense previously under Hospitals and Institutions.

f. Includes \$1 million to establish a revolving fund.

g. Includes interest and redemption payments on general obligation bonds for water purposes not directly paid from water supply revenues.

SOURCE: State Department of Accounting and General Services; City and County Department of Finance; and County Auditors.

TABLE 35
STATE GOVERNMENT OPERATING EXPENDITURES^a
 State of Hawaii—Selected Fiscal Years

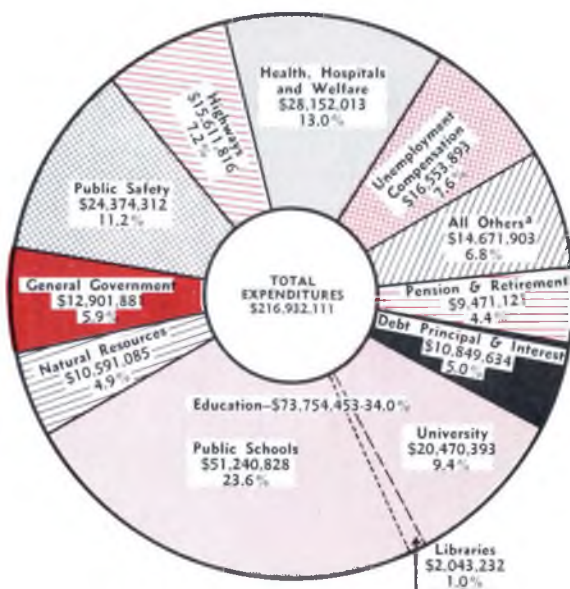
Functions	1952	1957	1960	1961	1962
General Government - Control	\$ 1,243,267	\$ 2,150,731	\$ 4,302,763	\$ 3,963,776	\$ 3,577,827
- Staff	2,393,054	4,043,548	6,494,025	7,779,240	9,324,054
Public Safety - Police & Fire	108,901	156,888	161,874	160,112	188,923
- Other Protection	6,342,700	9,090,185	22,475,120	24,775,439	24,185,389
Highways	10,706,734	9,810,111	12,321,368	11,129,839	15,611,816
Natural Resources	1,808,453	3,656,884	4,668,849	8,620,341	10,591,085
Health and Sanitation	2,327,846	3,866,610	5,134,440	4,019,675	4,132,545
Hospitals and Institutions	7,695,123	8,297,143	9,752,304	11,347,718	12,201,148
Public Welfare	8,932,144	7,892,084	8,571,051	9,978,876	11,818,320
Schools - University	3,852,724	5,260,578	9,796,374	13,097,366	20,470,393
- Public	16,270,377	27,290,473	39,135,711	51,282,215	51,240,828
Libraries	905,144	720,887	1,241,080	1,664,507	2,043,232
Recreation	160,281	167,503	1,183,392	1,102,551	1,532,705
Utilities or Other Enterprises	2,378,779	3,831,656	9,342,738	8,616,907	9,108,223
Interest	729,175	1,680,731	3,627,762	3,480,078	3,312,634
Bond Redemption	764,000	3,275,000	5,267,000	6,072,000	7,537,000
Retirement and Pension	3,029,428	1,956,140	6,511,061	5,937,807	9,471,121
Unemployment Compensation	2,544,986	4,241,006	5,880,833	8,556,103	16,553,893
Miscellaneous	3,078,468	4,890,220	5,075,302	7,306,120	4,030,975
Total Expenditures	\$75,271,584	\$102,278,378	\$160,943,047	\$188,890,670	\$216,932,111
Capital Improvements	1,427,848	874,679	2,209,610	4,273,976	12,416,455
Operating Expenditures	\$73,843,736	\$101,403,698	\$158,733,437	\$184,616,694	\$204,515,656

NOTE: Data does not correspond to that in Table 34 since intergovernmental transfers have not been eliminated and capital improvements from current cash are deducted.

a. Includes present general and special funds with corresponding accounts for previous periods. Interfund transfers have been eliminated to avoid duplication.

SOURCE: Annual Reports, State Department of Accounting and General Services.

CHART 7
HOW STATE GOVERNMENT DOLLARS ARE SPENT
 Operating Expenditures, by Functions
 State of Hawaii—Fiscal 1962



^a Includes harbors, airports, homecare, land development, public housing, and other miscellaneous expenditures.

SOURCE: Table 35

TABLE 36
HAWAII STATE GENERAL FUND FINANCES
Fiscal Years Ending June 30 (In Thousands)^a

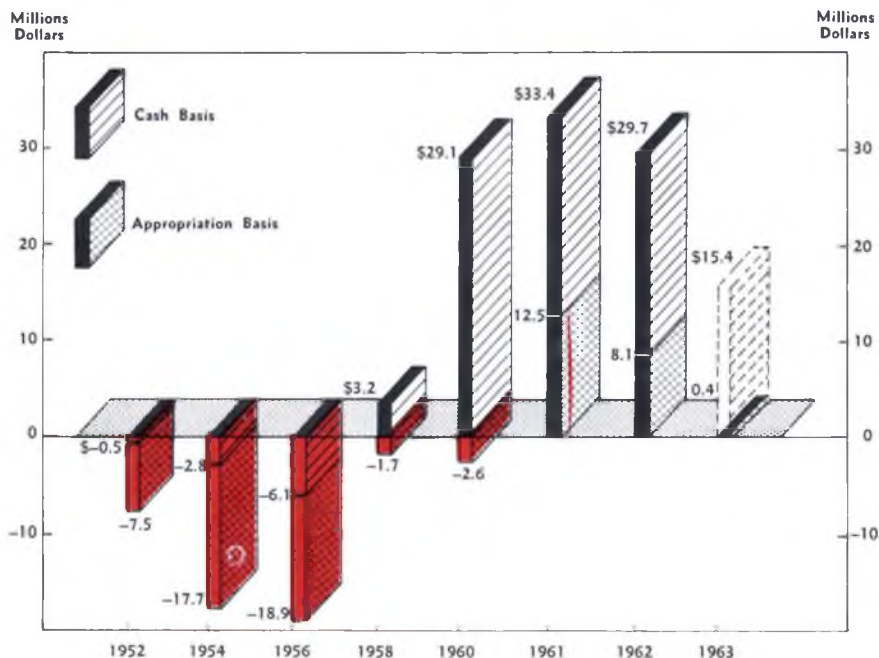
Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Balance
1952	\$ 50,964	\$ 50,436	\$ 528	-\$ 542	\$ 6,990	-\$ 7,532
1953	52,892	53,618	- 726	- 1,268	9,994	- 11,262
1954	56,938	58,509	- 1,571	- 2,839	14,898	- 17,737
1955	57,434	62,628	- 5,194	- 8,033	5,735	- 13,768
1956	62,130	60,190	1,940	- 6,093	12,822	- 18,915
1957	67,851	65,681	2,170	- 3,923	10,682	- 14,605
1958	82,757	75,627	7,130	3,207	4,923	- 1,716
1959	99,087	83,664	15,423	18,630	7,276	11,354
1960	121,418	110,954	10,464	29,094	31,731	- 2,637
1961 ^b	135,634	131,359	4,275	33,369	20,864	12,505
1962 ^b	145,303	149,022	- 3,719	29,650	21,516	8,134
1963 ^b	135,713	149,983	- 14,270	15,380	15,000	380

a. Includes federal funds earmarked for specific purposes.

b. Includes certain revenues and expenditures formally under special funds, or in funds not covered in the treasury. Excludes federal funds for Hawaii National Guard. Preliminary fiscal 1963 data estimated December 1962 by the Department of Budget and Review based on total authorized appropriations; cash balance estimated by Tax Foundation of Hawaii.

SOURCE: Department of Budget and Review, State of Hawaii.

CHART 8
GENERAL FUND FINANCIAL POSITION
State of Hawaii—Cash and Unappropriated Surpluses and Deficits
As at June 30—Selected Years (Millions of Dollars)



SOURCE: Table 36

TABLE 37

OPERATING EXPENDITURES—CITY AND COUNTY OF HONOLULU**Selected Years—All Funds^a**

Object of Expenditure	Calendar Years				Fiscal 1962
	1951	1956	1959	1960	
General Government - Control	\$ 324,771	\$ 334,680	\$ 454,892	\$ 493,821	\$ 878,872
- Staff	1,756,714	2,040,890	2,826,935	3,570,940	4,987,739
Public Safety - Police & Fire	4,030,644	5,237,814	6,895,536	7,861,075	8,719,102
- Other Protection	522,171	799,811	1,190,069	1,642,684	1,716,488
Highways	3,318,365	4,923,908	5,237,392	4,614,772	4,671,752
Health and Sanitation	3,090,938	2,446,123	3,700,556	4,527,440	4,725,728
Hospital and Institutions	(c)	(c)	(c)	50,864	57,684
Public Welfare	809,733	1,539,676	1,795,293	1,908,229	1,427,910
Public School	2,000,397	4,332,507	6,208,084	6,885,463	6,210,711
Libraries	--	--	--	--	--
Recreation	1,787,675	1,991,908	2,172,812	2,383,930	2,704,947
Utilities	--	--	--	--	--
Interest	537,499	1,157,182	2,713,321	3,248,184	3,407,911
Bond Redemption	824,272	1,607,644	2,763,055	3,937,456	2,527,005
Pension and Retirement	1,216,062	1,536,951	2,071,558	2,200,330	2,573,965
Pay Adjustment ^b	424,939	79,502	--	--	--
Miscellaneous	139,200	61,678	166,643	240,577	433,004
Cash Capital Improvements	--	--	--	4,632,109	5,559,348 ^d
Total	\$20,783,380	\$28,090,274	\$38,196,146	\$48,197,874	\$50,602,166

NOTE: Excludes data for transitional fiscal period January 1 - June 30, 1961, made necessary to comply with Charter provision that future fiscal periods begin on July 1st.

a. Includes all funds expended by counties, including state aid grants to counties. Inter-fund transfers have been eliminated to avoid duplication. Data exclude certain revolving and bond fund expenditures, loan repayments and urban redevelopment real estate purchases. Not comparable to data presented in Table 34 since intergovernmental transfers are eliminated in that table.

b. Amounts not allocated to functions.

c. General hospital amount not shown in reports.

d. Includes \$1 million to establish a revolving fund.

SOURCE: City and County of Honolulu Comptroller's and Finance Director's Annual Reports.

TABLE 38

OPERATING EXPENDITURES—COUNTY OF MAUI**Selected Years—All Funds^a**

Object of Expenditure	Calendar Years				1961
	1951	1956	1959	1960	
General Government - Control	\$ 78,310	\$ 90,486	\$ 135,334	\$ 152,486	\$ 181,407
- Staff	323,282	363,570	611,090	659,175	651,774
Public Safety - Police & Fire	573,537	820,272	1,050,305	1,100,897	1,142,950
- Other Protection	55,685	7,964	62,727	67,358	75,486
Highways	718,624	940,933	895,601	975,070	896,884
Health and Sanitation	89,075	214,299	207,297	250,563	233,681
Hospital and Institutions	1,223,579	1,291,312	1,840,314	1,914,994	2,025,081
Public Welfare	53,490	94,157	141,684	143,060	76,235
Public School	304,399	408,743	487,736	607,255	589,429
Libraries	--	--	--	--	--
Recreation	113,648	165,380	240,770	286,573	311,562
Utilities	250,000	50,000	180,602	220,485	175,754
Interest	59,908	131,438	187,061	181,925	240,710
Bond Redemption	120,804	240,635	319,168	320,558	365,804
Pension and Retirement	350,526	432,272	548,975	584,723	654,604
Pay Adjustment ^b	--	63,824	--	--	--
Miscellaneous	59,442	30,487	61,714	80,641	50,095
Total	\$4,374,309	\$5,345,772	\$6,970,378	\$7,545,763	\$7,671,456

NOTE: See Table 37 for footnotes.

SOURCE: Maui County Auditor's Annual Reports.

TABLE 39
OPERATING EXPENDITURES—COUNTY OF HAWAII
Selected Years—All Funds^a

Object of Expenditures	Calendar Years				
	1951	1956	1959	1960	1961
General Government - Control	\$ 95,833	\$ 98,262	\$ 131,734	\$ 153,145	\$ 168,422
- Staff	441,305	594,258	622,774	890,768	3,030,322
Public Safety - Police & Fire	765,371	1,017,280	1,326,667	1,530,721	1,629,891
- Other Protection	29,262	58,700	43,352	44,066	78,202
Highways	1,120,415	1,178,421	1,309,485	1,271,671	1,502,232
Health and Sanitation	78,192	67,266	81,792	80,678	102,719
Hospital and Institutions	1,929,356	2,086,011	2,571,769	2,437,275	2,523,297
Public Welfare	77,668	150,345	256,456	264,082	140,002
Public School	552,127	747,010	818,436	913,649	1,083,264
Libraries	--	--	--	--	--
Recreation	282,633	338,233	433,992	477,869	588,826
Utilities	368	--	30,363	21,167	21,412
Interest	56,440	89,240	182,481	202,287	328,828
Bond Redemption	136,124	204,003	304,571	312,915	442,210
Pension and Retirement	372,797	540,068	699,227	747,963	811,452
Pay Adjustment ^b	47,822	126,879	551,546	--	--
Miscellaneous	105,133	63,408	79,378	201,266	252,756
Total	\$6,090,846	\$7,359,384	\$9,444,023	\$9,549,522	\$12,703,835

a. Includes all funds expended by counties, including state aid grants to counties. Interfund transfers have been eliminated to avoid duplication. Data exclude certain revolving and bond fund expenditures and loan repayments. Not comparable to data presented in Table 34 since intergovernmental transfers are eliminated in that table.

b. Amounts not allocated by function.

SOURCE: Hawaii County Auditor's Annual Reports.

TABLE 40
OPERATING EXPENDITURES—COUNTY OF KAUAI
Selected Years—All Funds^a

Object of Expenditure	Calendar Years				
	1951	1956	1959	1960	1961
General Government - Control	\$ 60,090	\$ 77,462	\$ 126,184	\$ 129,495	\$ 124,996
- Staff	180,757	217,907	305,652	357,353	386,547
Public Safety - Police & Fire	510,351	640,410	825,301	885,985	972,225
- Other Protection	13,772	29,254	82,128	35,529	65,438
Highways	577,289	748,572	696,000	746,108	761,126
Health and Sanitation	61,696	82,715	138,129	135,628	139,899
Hospital and Institutions	320,986	594,991	507,884	530,494	589,999
Public Welfare	36,669	93,098	154,041	160,259	105,253
Public School	195,283	247,487	462,478	396,798	421,881
Libraries	12	13	12	12	--
Recreation	136,489	139,426	175,475	197,921	203,905
Utilities	12,135	--	--	--	--
Interest	56,090	70,634	123,052	115,323	107,718
Bond Redemption	49,551	159,330	231,597	219,158	215,373
Pension and Retirement	72,356	199,605	293,705	354,647	414,620
Pay Adjustment ^b	--	97,795	456,675	--	--
Miscellaneous	166,686	64,989	72,524	63,383	64,652
Total	\$2,450,212	\$3,463,688	\$4,650,837	\$4,328,093	\$4,573,632

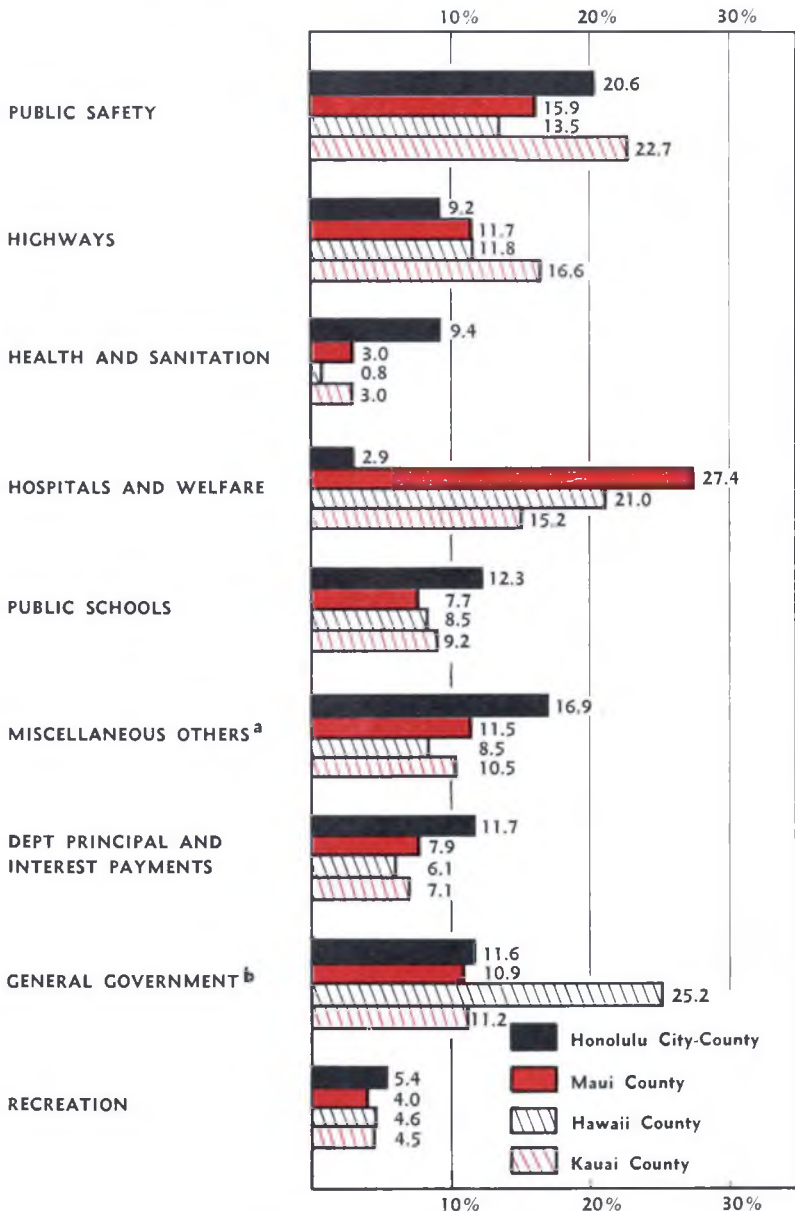
NOTE: See Table 39 for footnotes.

SOURCE: Kauai County Auditor's Annual Reports.

CHART 9

OBJECTS OF COUNTY GOVERNMENTS EXPENDITURES

Percentage Distribution—By Counties
Honolulu Fiscal 1962; Other Counties Calendar 1961



a. Includes pension and retirement, pay adjustments and (Honolulu only) cash for capital improvements.

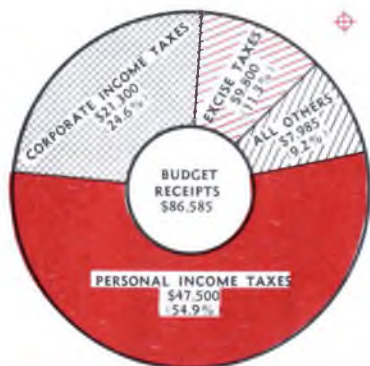
b. Includes Hawaii Redevelopment Fund.

SOURCE: Tables 37-40 inclusive.

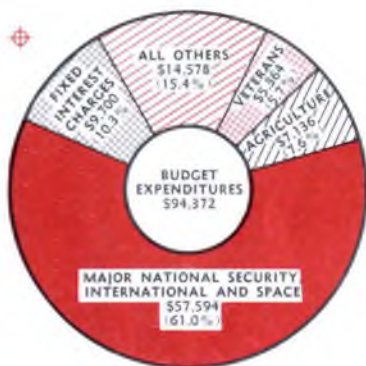
CHART 10
THE FEDERAL TAX DOLLAR

Fiscal Year 1963 Estimated^a
(In Millions of Dollars)

WHERE IT COMES FROM . . .



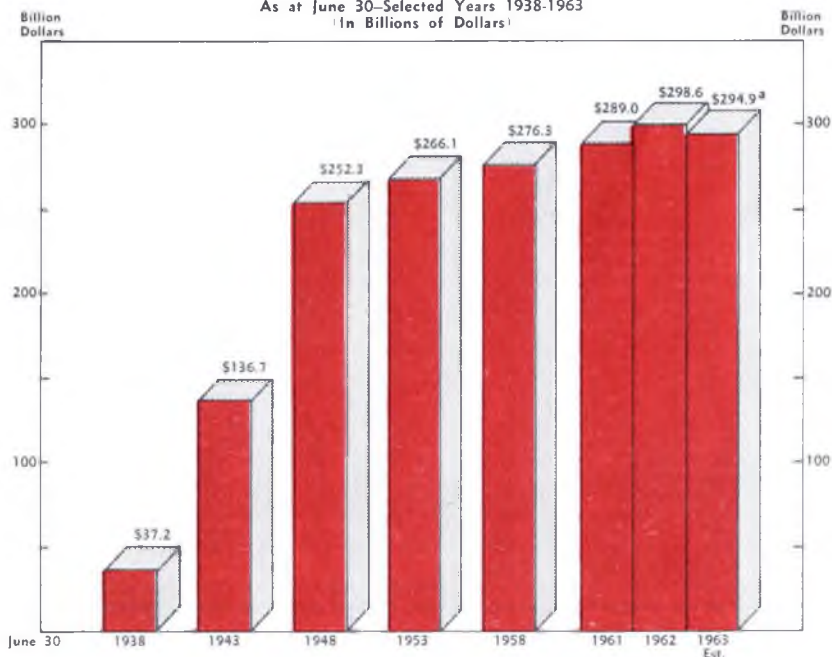
. . . WHERE IT GOES



a. Not adjusted for interfund transfers.

SOURCE: Review of the 1963 Budget, Executive Office of the President, Bureau of the Budget, November 13, 1962.

CHART 11
THE FEDERAL PUBLIC DEBT
As at June 30—Selected Years 1938-1963
(In Billions of Dollars)



a. January 1962 estimate. Actual debt at Nov. 30, 1962 was \$305.4 billion.

SOURCE: Review of the 1963 Budget, and the 1962 Budget Review, Executive Office of the President, Bureau of the Budget.

TABLE 41
PER CAPITA DIRECT GENERAL EXPENDITURES
State and Local Governments—Fiscal 1961^a

State	Educa- tion	High- ways	Public Welfare ^b	Health ^c	Police	Fire	General Control	Interest on Debt	All Other	Total
HAWAII ^d	\$127.57	\$ 40.50	\$15.57	\$45.17	\$14.49	7.17	\$20.87	\$14.95	\$128.66	\$414.80
U.S. Average ^e	114.09	54.68	26.22	32.50	11.15	5.99	12.42	10.12	44.65	311.79
Alabama	83.50	55.61	26.70	19.43	5.96	3.24	7.39	7.12	25.39	234.59
Alaska	179.82	71.05	21.05	40.35	11.84	5.26	25.88	9.21	106.58	470.61
Arizona	145.75	61.68	21.24	26.48	11.15	4.02	13.20	5.54	70.41	359.64
Arkansas	76.51	45.81	27.46	15.72	4.59	2.35	8.05	4.87	20.97	206.15
California	176.49	53.19	37.09	39.20	15.85	9.31	18.75	11.55	75.22	436.63
Colorado	151.37	56.54	51.99	27.59	10.86	5.35	16.89	6.71	38.00	365.30
Connecticut	104.75	56.12	23.04	35.09	12.01	12.21	13.19	17.46	51.57	325.43
Delaware	135.86	56.12	18.26	32.29	9.58	3.34	14.48	18.49	46.33	334.97
Florida	98.82	52.14	18.42	20.58	13.48	5.34	15.38	9.32	43.36	296.84
Georgia	82.25	44.34	24.26	30.67	6.89	3.44	9.29	7.09	29.10	237.35
Idaho	105.51	73.03	21.61	23.10	7.75	3.87	12.52	3.58	40.24	291.06
Illinois	107.20	52.69	29.46	33.14	13.65	6.11	11.38	12.02	49.12	314.78
Indiana	121.06	50.61	14.24	27.95	8.12	6.54	11.12	7.48	28.42	275.50
Iowa	125.50	84.72	27.02	28.47	7.97	3.55	11.52	4.67	31.51	324.92
Kansas	127.82	74.79	25.48	28.51	6.93	4.59	12.76	8.95	29.11	319.01
Kentucky	83.00	47.10	23.50	20.74	6.07	2.66	7.98	6.60	37.64	235.18
Louisiana	111.38	59.94	50.80	28.29	8.56	3.88	10.76	12.20	42.66	328.47
Maine	86.04	67.15	25.77	20.74	6.78	6.16	10.99	6.47	30.70	260.78
Maryland	113.06	47.05	12.97	36.46	13.54	6.77	10.33	14.67	40.98	295.80
Massachusetts	91.48	46.66	38.15	40.04	13.06	12.12	14.40	13.61	49.16	318.68
Michigan	135.88	60.33	22.58	40.10	12.10	6.00	11.70	9.17	36.48	334.35
Minnesota	139.32	67.37	28.93	36.72	8.14	4.17	11.70	10.65	41.39	348.74
Mississippi	85.92	58.94	27.20	20.87	5.32	2.16	7.29	6.97	36.24	250.87
Missouri	87.23	48.19	33.53	26.62	11.73	4.04	9.35	5.66	28.75	255.07
Montana	136.28	94.84	22.86	22.86	8.41	3.39	16.08	7.08	46.46	357.96
Nebraska	107.50	82.18	16.27	28.36	7.00	3.54	10.47	3.68	39.46	298.30
Nevada	150.69	88.89	21.18	51.39	19.10	9.38	28.13	11.11	96.53	476.39
New Hampshire	91.30	87.36	21.84	23.32	7.39	6.40	10.51	6.73	34.15	289.00
New Jersey	103.57	36.17	15.84	34.84	17.10	9.69	14.10	12.95	41.55	285.85
New Mexico	150.73	71.82	29.85	26.83	8.35	3.24	14.30	5.64	30.90	341.65
New York	119.55	52.56	29.14	51.35	17.20	8.69	16.53	18.21	79.91	393.15
North Carolina	87.95	34.60	17.40	22.95	5.98	2.54	7.87	4.62	22.99	206.90
North Dakota	133.91	104.89	23.66	19.09	5.68	2.21	12.78	6.47	66.25	375.08
Ohio	104.88	53.95	25.38	31.52	9.28	6.38	11.28	9.66	29.54	281.90
Oklahoma	110.67	53.45	57.18	21.43	6.47	3.30	9.99	6.90	30.56	299.91
Oregon	146.98	71.12	27.52	24.48	12.18	5.64	17.60	7.67	53.24	366.38
Pennsylvania	99.63	38.77	21.49	25.31	10.31	4.11	11.36	11.81	37.04	259.86
Rhode Island	94.52	45.86	31.04	28.47	12.02	9.80	14.12	9.57	47.72	292.88
South Carolina	78.18	43.02	13.55	19.11	6.27	1.71	6.65	4.56	25.63	198.58
South Dakota	115.10	114.66	22.73	14.66	6.01	2.20	12.46	2.49	44.13	334.46
Tennessee	77.25	52.09	17.66	25.66	6.16	3.86	7.08	6.05	29.05	224.83
Texas	99.68	58.38	19.21	22.95	8.84	4.66	9.18	9.22	26.06	258.17
Utah	165.18	66.63	22.43	18.08	8.15	4.02	12.05	3.79	39.06	339.62
Vermont	120.72	112.53	27.37	18.93	5.37	3.58	13.04	5.88	35.04	342.46
Virginia	92.01	57.97	10.83	23.25	7.89	3.24	8.85	6.51	28.63	239.14
Washington	150.17	57.80	38.85	33.39	10.07	6.12	13.50	10.38	55.00	375.31
West Virginia	92.30	47.87	24.23	19.66	4.90	2.10	8.67	6.19	19.76	225.85
Wisconsin	118.89	84.49	22.98	38.82	11.30	6.89	12.36	6.43	39.61	341.75
Wyoming	170.18	145.78	20.18	47.59	9.64	3.31	16.27	5.12	51.51	469.58
Dist. Columbia	75.07	56.04	31.76	85.83	26.38	13.39	18.64	5.38	85.30	397.51

- a. Includes capital outlay. Per capita based on July 1, 1960 population. Details may not add to total because of rounding.
- b. Includes vendor payments for health and hospital services.
- c. Includes health, hospital, sewerage, and other sanitation expenditures.
- d. Data for specific functions may not include all costs; e.g., retirement and other "general" costs are included in "all others."
- e. Includes 50 states and District of Columbia.

SOURCE: Governmental Finances in 1961, U. S. Department of Commerce, Washington, D. C.

TABLE 42
STATE AND LOCAL GOVERNMENT EMPLOYMENT
Average Monthly Earnings and Number per 10,000 Population
Full-Time Equivalent-October 1961

State	Average Monthly Earnings				Number per 10,000 Population ^a			
	Education Employees	Other Employees	All Employees Amount	Rank	Education Employees	Other Employees	All Employees Number	Rank
HAWAII	466	456	460	8	129	201	330	22
U. S. Average	458	380	415	--	145	175	319	--
Alabama	357	285	318	46	133	150	283	45
Alaska	649	603	624	1	152	174	326	27
Arizona	491	400	447	10	183	161	343	15
Arkansas	325	272	300	49	146	129	275	48
California	529	495	510	3	174	205	379	5
Colorado	440	378	408	19	185	185	370	8
Connecticut	541	404	466	7	130	161	292	41
Delaware	471	320	392	25	158	169	327	25
Florida	426	326	367	32	145	196	341	16
Georgia	338	285	311	48	147	157	304	34
Idaho	376	342	358	36	165	176	341	17
Illinois	456	438	446	11	126	160	286	42
Indiana	495	324	408	20	148	151	299	36
Iowa	415	338	378	29	169	161	330	23
Kansas	397	319	359	35	194	180	374	7
Kentucky	384	309	348	40	132	124	256	50
Louisiana	394	305	346	42	168	196	363	12
Maine	351	313	331	45	146	170	317	29
Maryland	483	378	427	16	146	162	309	32
Massachusetts	471	386	414	17	111	223	335	19
Michigan	518	422	468	5	153	166	319	28
Minnesota	491	395	442	13	159	169	328	24
Mississippi	310	254	281	51	140	156	296	38
Missouri	391	329	357	37	130	151	281	46
Montana	454	369	410	18	176	187	363	13
Nebraska	365	333	348	41	179	197	376	6
Nevada	496	429	455	9	164	248	412	2
New Hampshire	398	332	360	34	122	177	299	37
New Jersey	558	397	467	6	123	163	286	43
New Mexico	419	331	378	30	183	152	335	20
New York	613	407	475	4	123	244	367	10
North Carolina	441	315	380	27	145	134	279	47
North Dakota	407	349	379	28	187	202	388	3
Ohio	440	380	408	21	139	158	296	39
Oklahoma	392	293	342	44	169	164	333	21
Oregon	457	422	439	14	185	184	370	9
Pennsylvania	430	367	395	23	112	143	255	51
Rhode Island	472	359	402	22	118	182	300	35
South Carolina	319	271	296	50	144	130	274	49
South Dakota	370	325	349	39	200	183	383	4
Tennessee	351	283	313	47	134	174	308	33
Texas	404	326	365	33	161	154	314	30
Utah	422	356	394	24	194	144	339	18
Vermont	391	356	373	31	156	171	327	26
Virginia	393	317	355	38	145	141	286	44
Washington	460	433	446	12	177	188	365	11
West Virginia	396	286	343	43	154	140	295	40
Wisconsin	475	410	439	15	141	172	313	31
Wyoming	421	356	387	26	214	228	442	1
Dist. Columbia	578	488	512	2	93	252	346	14

Note: Because of rounding, detail may not add to total.

a. Related to estimated July 1, 1961 state population.

SOURCE: State Distribution of Public Employment in 1961, U. S. Department of Commerce, G-GE61-No. 1, April 27, 1962.

THE LONG TERM PUBLIC BONDED DEBT

General obligation bonds of the State of Hawaii and its counties totalled \$217.3 million at December 31, 1962 - a 3.9% increase over the previous year, and representing 10.1% of 1962 net assessed valuations of property in the State. Excluded are \$60.2 million in bonds issued as revenue bonds by the Territory for highway and airport purposes which must be included within the constitutional limitation on debt.

Bonds secured through special revenues totalled \$95.4 million, exclusive of revenue bonds of the Hawaii Housing Authority (a federally-guaranteed debt) and Honolulu improvement districts (payable from assessments to property owners). Revenue bonds are repaid from earmarked fuel taxes and other highway and airport revenues, harbor board earnings, off-street parking meter collections, and water board receipts.

Compared to other states, Hawaii's state and local long-term debt is high. Related to population, Hawaii ranks 7th, with a per capita debt of \$467 at June 30, 1961 compared to an average \$391 for the nation as a whole. Hawaii's state and county debt is almost 20% of its personal income compared to an U. S. average 17% - again 7th highest. Reflecting Hawaii's high tax burden, its debt related to tax collections was slightly below the U. S. average at 184%, ranking 17th in the nation.

STATE OF HAWAII

The Constitution limits the State debt to \$60 million. By extraordinary legislative vote, this limit can be exceeded to a maximum 15% of assessed property valuations for tax rate purposes. Subject to this limitation are all outstanding and authorized (unissued) general obligation debt plus highway and airport debt issued as "revenue" bonds by the Territory of Hawaii. Based on 1962 property valuations and the 15% maximum, the State funded debt limit is currently \$322 million. However, a goal of keeping the State's funded debt within 10% of valuations has been accepted policy.

The State funded debt at December 31, 1962 amounted to \$223.3 million, or 10.4% of valuations. Included are \$174.6 million outstanding bonds - \$114.4 million in general obligations and \$60.2 million in territorial highway and airport revenue bonds. Additionally, legislatively-authorized debt for which bonds have not yet been issued totalled \$48.7 million at the end of 1962.

The outstanding State bonds chargeable to the debt limit are not financed entirely from State general fund revenues, since the general revenues are reimbursed for debt service (principal and interest) costs. Of the total outstanding, \$49.2 million (28.2%) is financed from general fund receipts. Principal and interest costs on \$35.6 million (20.4%) outstanding bonds are repaid by the counties, \$51.0 million (29.2%) from highway fuel taxes, \$18.4 million (10.6%) from aviation fuel taxes and other airport revenues, an almost equal amount (10.5%) from the Veterans' Farm and Home Loan fund, and the remaining \$2.0 million (1.1%) from the Land Revolving Fund and Sand Island receipts.

COUNTIES

The Constitutional limit on county debt is 10% of net assessed property valuations within the county. Based on 1962 valuations, the total debt of all the counties cannot exceed \$214.6 million.

The City and County of Honolulu presently has \$94.1 million of general obligation bonds outstanding and chargeable against a \$184.1 million debt limit. This is 5.1% of property valuations. In addition, Honolulu is charged with repayment of principal and interest costs on \$24.4 million of State bonds issued for City-County purposes. Total general obligation debt thus totals \$118.5 million, or 6.4% of valuations. Authorized but unissued at December 31, 1962, was \$20.5 million in bonds (\$9.0 million subsequently sold dated January 1, 1963), bringing the total authorized debt to \$139.0 million or 7.6% of valuations. Additionally, there are \$1.4 million off-street parking and \$21.5 million water revenue bonds outstanding.

The County of Maui is currently limited to a debt of \$11.0 million. At the end of 1962, its general obligation debt was \$4.0 million, or 3.7% of property valuations, plus \$2.6 million (2.3%) of State bonds issued for Maui purposes. Its authorized-unissued debt amounts to \$6.9 million. Water revenue bonds outstanding amounted to \$1.2 million.

The County of Hawaii debt limit is currently \$13.1 million, against which \$3.5 million of county general obligations are outstanding, representing 2.7% of valuations. State bonds for Hawaii county, outstanding at December 31, 1962, totalled \$7.0 million or 5.4% of property values. Authorized-unissued debt amounted to \$3.1 million, and outstanding water revenue bonds totalled \$1.1 million.

The County of Kauai's constitutional debt limit is currently \$6.5 million. Outstanding county bonds are \$1.2 million, or 1.9% of property valuations. State bonds outstanding for Kauai county totalled \$1.6 million - a total \$2.8 million outstanding debt or 4.4% of valuations. Only \$50,000 of debt authorized has not yet been issued. Kauai does not have any revenue bonds outstanding.

TABLE 43

STATE BONDS CHARGEABLE TO CONSTITUTIONAL DEBT LIMITATIONS

State of Hawaii—December 31, 1962

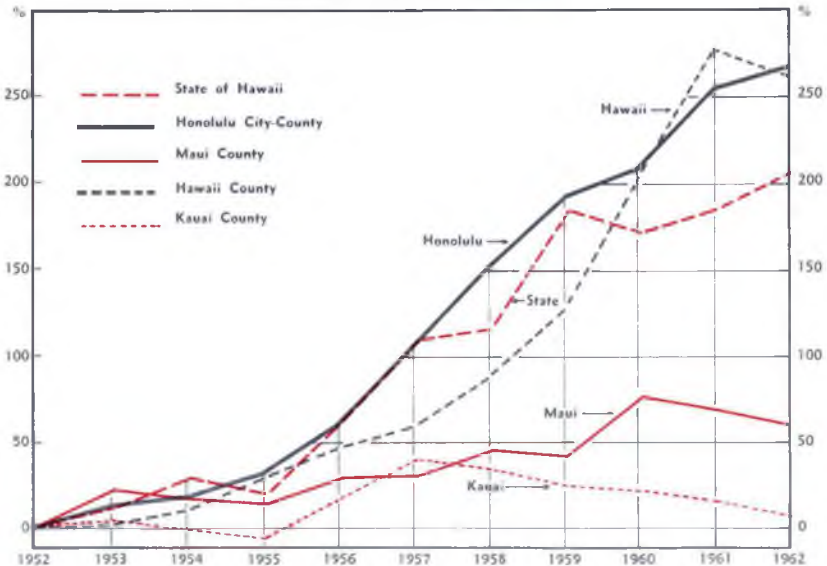
Debt Service Costs (Principal Repayments and Interest) Chargeable to ^a	Issued and Outstanding Bonds	Authorized But Unissued Appropriations	Total Authorized Bonded Debt ^b	Per Cent of 1962 Valuations		
				Outstanding Debt	Authorized Unissued	Total Debt
State of Hawaii						
General Fund	\$ 49,231,198 ^c	\$29,121,231	\$ 78,352,429	2.29%	1.36%	3.65%
Highway Special Fund	50,995,979 ^d	6,429,223	57,425,202	2.37	0.30	2.67
Airport Special Fund	18,442,345 ^d	4,200,000	22,642,345	0.86	0.19	1.05
Land Revolving Fund	969,243	2,914,077	3,883,320	0.04	0.14	0.18
Sand Island Receipts	971,000	683,556	1,654,556	0.05	0.03	0.08
Veterans' Loans	18,421,407	2,500,000	20,921,407	0.86	0.12	0.98
Home Loans	—	500,000	500,000	—	0.02	0.02
World's Fair	—	2,328,000	2,328,000	—	0.11	0.11
Sub-Total State Funds	\$139,031,172	\$48,676,087	\$187,707,259	6.47%	2.27%	8.74%
Honolulu City-County	\$ 24,414,037	—	\$ 24,414,037	1.14%	—	1.14%
Maui County	2,552,648	—	2,552,648	0.12	—	0.12
Hawaii County	7,008,080	—	7,008,080	0.33	—	0.33
Kauai County	1,606,063	—	1,606,063	0.07	—	0.07
Sub-Total County Funds	\$ 35,580,828	—	\$ 35,580,828	1.66%	—	1.66%
Total State Bonds	\$174,612,000	\$48,676,087	\$223,288,087	8.13%	2.27%	10.40%
Debt Margin^b	\$147,358,837	\$ —	\$ 98,682,750	—	—	—

- a. Interest and principal costs on state bonds except as noted in footnote (c) are charged against state general revenues, but those issued for county purposes and special fund projects are reimbursed to the state general fund by the counties and special fund agencies, as noted.
- b. Constitutional state debt limit is \$60 million, with bonds in excess of such limit permitted to a maximum of 15% of net valuations when authorized by a two-thirds vote of all members to which each house is entitled. Data herein are based on 15% absolute maximum on \$2,146,472,244 state property valuations for tax rate purposes for 1962, or a limit of \$321,970,837.
- c. Includes outstanding \$76,000 territorial highway bonds issued prior to 1945 for Honolulu (\$24,000), Maui (\$20,000), Hawaii (\$20,000), and Kauai (\$12,000), reimbursement for which has been forgiven.
- d. Includes outstanding obligations issued as revenue bonds by the Territory - \$46,240,000 highways and \$14,000,000 airports.
- e. Excludes special harbor revenue bonds outstanding at December 31, 1962 totalling \$10,000,000 and authorized-unissued revenue bond appropriations of \$3,000,000 airports, \$25,000,000 land reclamation, and \$1,077,000 University of Hawaii.

SOURCE: Prepared by the Tax Foundation of Hawaii from information received through the State Departments of Budget and Review, Taxation, and Transportation.

CHART 12 TRENDS IN LONG TERM BONDED DEBT

State of Hawaii and Counties General Obligation Bonds^a
Outstanding at December 31, 1952-1962



a. State bonds for county purposes are included in county figures inasmuch as principal and interest payments are reimbursable to the State by the respective counties. State data exclude highway and airport bonds issued by the Territory of Hawaii as revenue bonds, although chargeable against state debt limitations.

SOURCE: State Department of Budget and Review, City and County Finance Department, County Auditors.

TABLE 44
COUNTY GENERAL OBLIGATION BONDS
 State of Hawaii—By Counties: December 31, 1962 (Estimated)

Description	General Obligation Debt					Debt as Percent of Net Assessed Valuations				
	Honolulu	Maui	Hawaii	Kauai	All Counties	Honolulu	Maui	Hawaii	Kauai	All Counties
<u>Issued and Outstanding</u>										
State Bonds ^a	\$ 24,414,037	\$ 2,552,648	\$ 7,008,080	\$ 1,606,063	\$ 35,580,828	1.33	2.32	5.35	2.48	1.66
County Bonds	94,126,000	4,040,000 ^d	3,505,500	1,233,000	102,904,500	5.11	3.68	2.68	1.90	4.79
TOTAL COUNTY BONDED DEBT^b	\$ 118,540,037	\$ 6,592,648	\$ 10,513,580	\$ 2,839,063	\$ 138,485,328	6.44	6.00	8.03	4.38	6.45
<u>Authorized But Unissued</u>										
State Appropriations ^a	\$ —	\$ —	\$ —	\$ —	\$ —	—	—	—	—	—
County Appropriations	20,479,165	6,940,494 ^e	3,091,000	50,000	30,560,659	1.11	6.32	2.36	0.08	1.42
TOTAL AUTHORIZED—UNISSUED DEBT	\$ 20,479,165	\$ 6,940,494	\$ 3,091,000	\$ 50,000	\$ 30,560,659	1.11	6.32	2.36	0.08	1.42
<u>Total Authorized Debt</u>										
State Issues ^a	\$ 24,414,037	\$ 2,552,648	\$ 7,008,080	\$ 1,606,063	\$ 35,580,828	1.33	2.32	5.35	2.48	1.66
County Issues	114,605,165	10,980,494	6,596,500	1,283,000	133,465,159	6.22	10.00	5.04	1.98	6.22
TOTAL AUTHORIZED DEBT^b	\$ 139,019,202	\$ 13,533,142	\$ 13,604,580	\$ 2,889,063	\$ 169,045,987	7.55	12.32	10.39	4.45	7.88
<u>Debt Limits and Margins</u>										
Net Property Valuations 1962	\$1,840,901,885	\$109,804,944	\$130,910,138	\$64,855,277	\$2,146,472,244	—	—	—	—	—
Constitutional Debt Limit ^c	184,090,188	10,980,494	13,091,014	6,485,528	214,647,224	—	—	—	—	—
Debt Chargeable to Limits	94,126,000	4,040,000	3,505,500	1,233,000	102,904,500	5.11	3.68	2.68	1.90	4.79
DEBT MARGIN	\$ 89,964,188	\$ 6,940,494	\$ 9,585,514	\$ 5,252,528	\$ 111,742,724	4.89	6.32	7.32	8.10	5.21

- a. State bonds issued for county purposes are reimburseable to the state general fund by each respective county. Excludes bonds for highway purposes issued prior to 1945 for which reimbursement forgiven as follows: Honolulu \$24,000, Maui \$20,000, Hawaii \$20,000 and Kauai \$12,000.
- b. Based on gross debt exclusive of cash reserves. Additional bonds outstanding include: Honolulu Water Supply revenue bonds \$21,477,000 and Off-Street Parking revenue bonds \$1,355,000; and water revenue bonds of Maui County \$1,235,000 and Hawaii County \$1,073,000.
- c. State Constitution limits debt to 10% of net assessed property valuations in each county.
- d. County bonds for highway purposes issued prior to 1945 and chargeable to state highway funds are included in county debt as follows: Maui \$24,000 and Kauai \$10,000.
- e. Act 59, SLH 1951, authorized Maui County to issue bonds for schools to maximum of debt limit.

SOURCE: Prepared by the Tax Foundation of Hawaii from details received from the City and County Finance Department and Board of Water Supply, and County Auditors.

TABLE 45

PUBLIC BONDED DEBT IN HAWAII

By Governmental Agencies and Funds Charged
Outstanding Bonds at December 31, 1962 Estimated June 30, 1963^a

Governmental Unit and Funds Charged with Debt Service Costs:	Outstanding December 31, 1962			Outstanding June 30, 1963		
	Bonds Issued by:		All Bonds	Bonds Issued by:		All Bonds
	State	Counties		State	Counties	
STATE						
General Fund ^b	\$ 49,231,198	\$ --	\$ 49,231,198	\$ 47,429,736	\$ --	\$ 47,429,736
Highway Fund ^c	50,995,979	34,000	51,029,979	50,115,054	34,000	50,149,054
Airport Funds ^d	18,442,345	--	18,442,345	18,371,743	--	18,371,743
Harbor Fund ^e	10,000,000	--	10,000,000	10,000,000	--	10,000,000
Land Revolving Fund	969,243	--	969,243	969,243	--	969,243
Sand Island Receipts	971,000	--	971,000	971,000	--	971,000
Veterans' Loan Fund	18,421,407	--	18,421,407	17,726,400	--	17,726,400
HONOLULU						
General Fund	24,414,037	84,051,000	108,465,037	23,711,532	92,280,000	115,991,532
Highway Fund	--	10,075,000	10,075,000	--	10,035,000	10,035,000
Offstreet Parking Fund ^e	--	1,355,000	1,355,000	--	1,355,000	1,355,000
Water Supply Fund ^e	--	21,477,000	21,477,000	--	20,981,000	20,981,000
MAUI						
General Fund	2,552,648	4,016,000	6,568,648	2,475,377	3,986,000	6,461,377
Water Fund ^e	--	1,235,000	1,235,000	--	1,214,000	1,214,000
HAWAII						
General Fund	7,008,080	3,505,500	10,513,580	6,868,684	3,505,500	10,374,184
Water Fund ^e	--	1,073,000	1,073,000	--	1,073,000	1,073,000
KAUAI						
General Fund	1,340,477	618,000	1,958,477	1,311,860	589,000	1,900,860
Highway Fund	--	175,000	175,000	--	175,000	175,000
Water Fund	265,586	430,000	695,586	258,371	430,000	688,371
Totals	\$184,612,000	\$128,044,500	\$312,656,500	\$180,209,000	\$135,657,500	\$315,866,500

- a. Based on gross debt exclusive of cash reserves. Excludes Honolulu Improvement District and Hawaii Housing Authority revenue bonds not chargeable to public funds. June 30, 1963 data based on bonds outstanding at December 31, 1962 and do not include contemplated issues except \$9,000,000 Honolulu issue dated January 1, 1963.
- b. Includes bonds reimbursable from future Hawaii Water Authority revenues on which legislature granted moratorium on repayments for 10 years from initial service. Also includes bonds issued prior to 1945 for county highways (total \$76,000 outstanding at both periods), reimbursement for which has been forgiven.
- c. Includes bonds issued by the territory as revenue bonds (\$46,240,000 and \$45,655,000 outstanding) and county bonds issued prior to 1945 for highway purposes, but reimbursable from state highway funds to Maui County \$24,000 and Kauai County \$10,000.
- d. Includes bonds issued by the territory as revenue bonds (\$14,000,000 outstanding at 12/31/62 and 6/30/63).
- e. Special revenue bonds.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from the State Departments of Budget and Review, and Transportation; City and County Finance Department and Board of Water Supply; and County Auditors.

TABLE 46

STATE AND LOCAL LONG-TERM DEBT

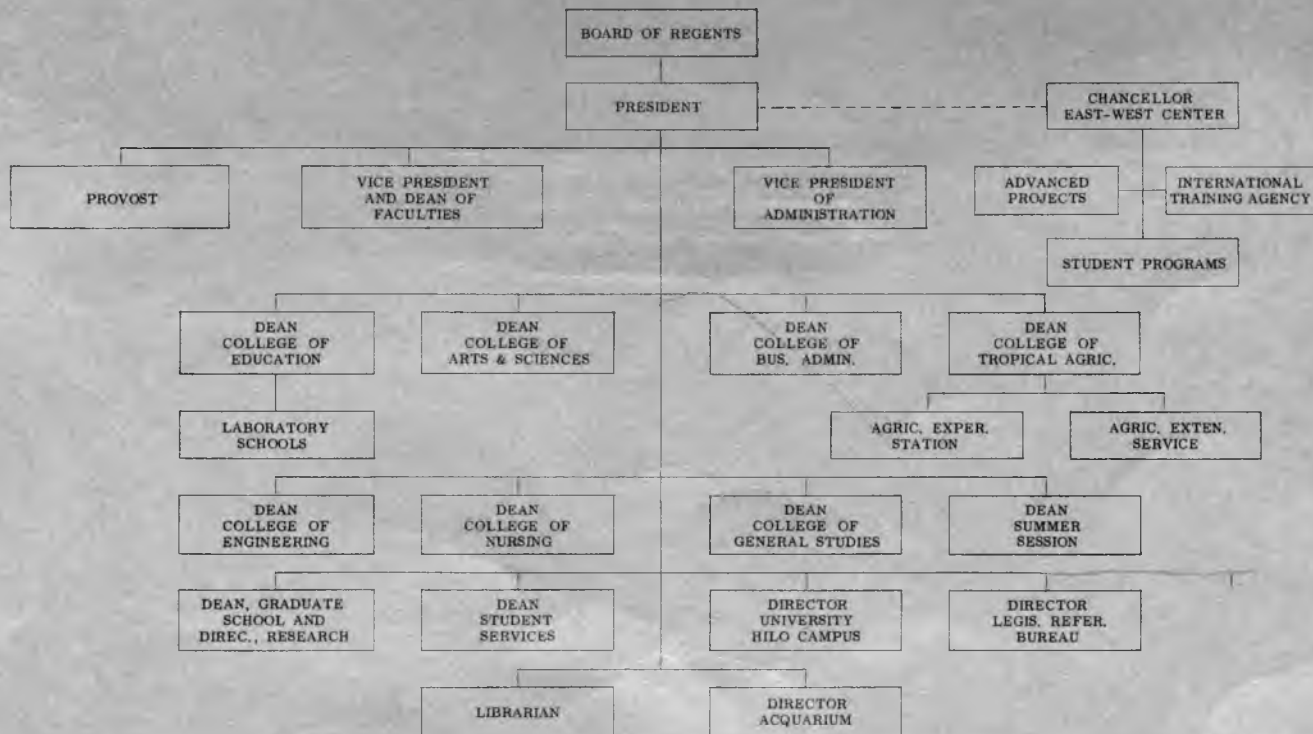
Related to Population, Personal Income, and Tax Collections
Debt Outstanding at June 30, 1961—By States

State	Per Capita Debt		Debt as a % of			
	Amount	Rank	Personal Percent	Income Rank	Tax Collections Percent	Rank
HAWAII	\$466.82	7	19.85	7	183.87 ^a	17
U. S. Average	390.63	--	17.27	--	184.35 ^a	--
Alabama	276.77	29	18.55	13	229.28	8
Alaska	420.09	8	15.60	23	217.96	10
Arizona	347.52	20	16.76	17	163.98	26
Arkansas	184.59	48	12.77	39	139.90	36
California	473.35	6	17.03	16	158.77	28
Colorado	346.72	21	14.32	34	139.20	37
Connecticut	558.34	4	19.29	10	250.69	4
Delaware	713.76	3	23.69	4	335.63	1
Florida	351.30	18	17.87	14	185.42	15
Georgia	254.90	34	15.46	24	170.75	22
Idaho	191.37	47	10.59	47	101.08	48
Illinois	398.96	12	14.93	29	180.96	20
Indiana	250.90	38	11.34	45	132.97	39
Iowa	178.27	49	8.39	49	78.41	49
Kansas	357.52	17	16.71	18	145.75	33
Kentucky	268.92	31	16.55	19	183.82	18
Louisiana	409.09	11	25.16	3	217.34	11
Maine	222.68	44	12.08	42	121.24	42
Maryland	337.61	24	22.54	5	273.36	3
Massachusetts	483.00	5	18.59	12	192.45	14
Michigan	317.81	26	15.11	27	148.21	31
Minnesota	350.06	19	16.29	22	147.79	32
Mississippi	242.84	41	19.76	8	184.28	16
Missouri	233.74	42	10.37	48	137.54	38
Montana	270.38	30	13.77	36	117.01	43
Nebraska	417.75	9	19.27	11	226.35	9
Nevada	368.56	16	12.27	41	131.03	40
New Hampshire	255.72	33	12.00	43	140.66	35
New Jersey	412.22	10	15.19	26	182.29	19
New Mexico	263.07	32	14.55	32	148.96	30
New York	719.21	2	25.26	2	245.55	6
North Carolina	202.73	46	12.35	40	140.75	34
North Dakota	229.53	43	14.69	30	115.04	45
Ohio	337.69	23	14.49	33	174.03	21
Oklahoma	309.19	27	16.37	20	170.17	23
Oregon	370.48	15	16.30	21	167.29	24
Pennsylvania	391.93	13	17.33	15	204.71	12
Rhode Island	344.18	22	15.29	25	162.70	27
South Carolina	203.91	45	14.23	35	155.02	29
South Dakota	89.28	51	4.76	50	41.34	51
Tennessee	334.63	25	20.85	6	245.57	5
Texas	388.88	14	19.52	9	236.97	7
Utah	254.37	35	12.79	38	122.37	41
Vermont	244.56	40	12.88	37	116.39	44
Virginia	287.31	28	15.06	28	198.23	13
Washington	748.86	1	31.45	1	312.33	2
West Virginia	246.70	39	14.60	31	165.54	25
Wisconsin	253.61	36	11.56	44	110.19	47
Wyoming	253.55	37	11.16	46	113.21	46
District of Columbia	146.52	50	4.69	51	65.13	50

a. Hawaii data based on tax collections shown in Table 13. U. S. average includes 50 states and District of Columbia.

SOURCE: Governmental Finances in 1961, U. S. Dept. of Commerce, October 1962.

CHART 13
UNIVERSITY OF HAWAII
ORGANIZATIONAL CHART-1962



The Board of Regents is appointed by the Governor, with consent of the Senate. The President is appointed by the Board.
 SOURCE: University of Hawaii.

TAX FOUNDATION OF HAWAII
551 Alexander Young Building
Honolulu 13, Hawaii

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U. S. POSTAGE
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Honolulu, Hawaii
PERMIT NO. 609

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